

Govt. of {1891} Madras.

LOCAL AND MUNICIPAL.

Vide No. 30248-1891.

G.O. NO. 2113 CONTENT

Issued

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G.O., 30th Nov. 1891, No. 2113 M.

NOVEMBER.

372 W
6.2-53

Water-supply.

Passing orders on the distribution of the cost of the extended — scheme of Trichinopoly now proposed by the Sanitary Engineer.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following papers:—

G.O., dated 4th May 1891, No. 671 M., Local and Municipal.

ABSTRACT.—Referring, with remarks, to the Chief Engineer, Public Works Department, for scrutiny, the revised scheme of water-supply for the town of Trichinopoly recommended by the Sanitary Engineer; communicating the papers to the Municipal Council for suggestions as to how the increased initial outlay and working expenses can be met; requesting the Military Department and the South Indian Railway Company to place their shares of the capital cost at the disposal of the Council as soon as possible; and stating that the advisability of introducing a Bill for the enhancement of the maximum rate of taxation on buildings and lands and of the water-tax prescribed in section 47 of Act IV of 1884 will be considered in the Legislative Department.

G.O., dated 24th July 1891, No. 1151 M., Local and Municipal.

ABSTRACT.—Sanctioning, with remark, the scheme of water-supply for the town of Trichinopoly, which is estimated to cost Rs. 4,56,000.

READ—also the following papers:—

From M.R.Ry. S. T. RUNGASWAMI AIYAR, Avargal, B.A., B.L., Rao Bahadur, Chairman, Municipal Council, Trichinopoly, to the Chief Secretary to Government (through the Revenue officer in charge of the Trichinopoly taluk), dated Trichinopoly, 10th August 1891, No. 21.

With reference to paragraph 2 of G.O., No. 671 M., dated 4th May 1891, I have the honour to forward herewith, for the information of Government, an extract from the Proceedings of the Council passed thereon at a special meeting held on the 27th ultimo.

2. The Council take it they are now called upon to suggest ways and means for an extra sum of between Rs. 6,000 to 7,000 over and above the Rs. 28,000 which they had to make provision for by G.O., dated 19th May 1890, No. 808 M. In paragraph 2 of the Government Order under reply, Government has evidently taken the working charges to be borne by the Municipality at Rs. 34,500 *plus* Rs. 5,500 for repairs of pipes, fountains, &c. It will be seen from paragraphs 37 and 39 of Mr. Jones' letter that it is the total working charges that amount to Rs. 34,500, while the share to be borne by the Municipality is only Rs. 21,500. The annual cost of the scheme to the Council will therefore be as worked out below:—

	RS.
Proportion of initial cost to be borne by Municipality	3,58,000
Deduct half grant by Government	1,79,000
	1,79,000
Deduct savings available	15,500
What the Council will have to borrow	1,63,500
The yearly sum required to clear off this debt	9,713
Add proportionate working charges	21,500
Add proportionate cost of wear and tear out of Rs. 5,500 which Government has fixed for the purpose in paragraph 2 of its order	3,427
Total	34,640

which is Rs. 6,640 more than the original estimate.

3. From G.O., dated 19th May 1890, No. 808 M., it will be seen the Council confessed themselves unable to provide anything beyond Rs. 23,500 out of the Rs. 28,000 required. The yielding power of the municipal revenues fell short of the required amount by Rs. 5,000 and now they have to find an extra sum of Rs. 7,000 (in round figures), in all the Council have to find out Rs. 12,000. The Council believe that without special legislation they would not be able to provide for this sum at all. The last three classes of schedule A of the Act are not at present in operation in this Municipality, and the Council would beg permission to enforce the same. This, however, even in the eye of the most sanguine councillor, cannot yield more than Rs. 2,000 in the year.

4. A majority of the councillors was for reiterating the request about contribution from tolls contained in paragraph 6 of the Chairman's letter quoted in G.O., No. 808 M., dated 19th May 1890. It appeared to them that the chief reason why Government had refused the extra contribution was because Government believed that the scheme was possible without it (*vide* paragraph 5 of G.O., No. 808 M., dated 19th May 1890), and they argued that *now* that the scheme is becoming impracticable without it, perhaps Government might change its view and be pleased to give a favorable hearing to our cause; but the words in which the refusal was couched by Government are so plain and peremptory that they thought better over the matter and concluded there was no alternative left to them in the case.

5. With regard to the raising of the maximum rate of taxation on buildings and lands, the Council beg once more to draw the kind attention of Government to paragraph 6 of the Chairman's letter quoted in G.O., No. 808 M., dated 19th May 1890. The Council now beg to add that the state of things is now no better.

6. The Council are of opinion that, in order to enable them to raise funds, Government should be pleased to allow them to open fresh sources of income. They have ventured upon suggesting certain modifications in the professional tax rates. A good number of residents are drawing salaries under Rs. 200 and they enjoy perfect freedom just now from profession tax calls. The Council are of opinion that it is but just and equitable that they should also contribute towards securing for this town the inestimable benefits of a good water-supply. The rates suggested, everything considered, seem also very fair. Just to take one instance, an artisan or trader making not more than Rs. 40 per mensem has now to pay Rs. 6 to the Municipality, being placed in class V. It is submitted that a person making from Rs. 50 to 100 as holder of an appointment should also be called upon to pay not less than the other, and when the risks which the trader who begins with a capital has to run from adverse seasons and bad debts are considered, the proposal of the Council that the appointment holder should also be taxed will not, it is believed, appear in any way unreasonable. It is expected that this will bring in about Rs. 3,000 in the year.

7. The last source of income which the Council can think of at present is the levying of Octroi duties on certain articles of consumption entering municipal limits. They are very reluctant to take up this ground, especially in view of the G.O., Nos. 1000, 1001 M. of 2nd July 1891, disallowing this kind of taxation. But there is no help for it and the Council could not suggest any other method of taxation which would be so little felt as this. A consumer having to pay Rs. 3 for a bag of paddy will not feel it any burden at all to have to pay 3 pies more. This duty will ultimately fall upon the consumer resident within the Municipality, and it is but just and proper that the resident enjoying the comfort of good and copious water should pay for it too. The Octroi duties are estimated to bring in a net revenue of not less than seven or eight thousand rupees in the year. This seems to be the only solution which the Council could suggest. It will thus be seen that the additional Rs. 12,000 necessitated by the Government Order is proposed to be met by the Council as follows:—

	RS.
Additional revenue by introducing the last three classes of the profession tax schedule	2,000
Additional revenue by revising the profession tax on salaries	3,000
Octroi duties	7,000
Total	12,000

8. Before concluding I beg to add that the Council feel extremely thankful to C. J. Weir, Esq., Acting Collector, for the very great interest he takes in this matter. He was present throughout the meeting, took part in the proceedings, and rendered considerable assistance with his valuable advice.

EXTRACT from the Proceedings of the Municipal Council, Trichinopoly Town, passed at the special meeting held on the 27th July 1891.

Read G.O., No. 671 M., dated 4th May 1891, communicating the revised scheme of water-supply recommended by the Sanitary Engineer for suggestions as to how the increased initial outlay and working expenses can be met.

The Act as it stands at present, the rules thereunder, and G.O., No. 808 M., dated 19th May 1890, refusing the extra contribution of tolls collected by the District Board, place it beyond the power of the Council to find the additional amount required by the Government Order under reference. Even by working out the last three classes under schedule A, the Council do not expect to realize anything over Rs. 2,000 per annum.

The Council considers that it would be very inadvisable to raise the maximum rate of taxation on buildings and lands to 10 per cent. The Council is unanimously of opinion that the utmost point of taxation has already been reached under these heads in this Municipality.

The Council would crave for special legislation to enable it to find means. It is respectfully suggested that schedule A should be amended in a way to make all persons holding salaried appointments from Rs. 30 and upwards pay higher rates of profession tax. The following rates are proposed:—

	RS.
Appointments and salaries—	
From Rs. 30 to 50 rupees	3
" " 50 to 100 "	6
" " 100 to 200 "	12
" " 200 to 500 "	25
" " 500 to 1,000 "	50
" " 1,000 to 2,000 "	75
" " 2,000 and upwards	100

Government is also solicited to legislate with a view to enable the Council to levy Octroi duties on the following articles entering municipal limits:—

Paddy and rice, horse-gram, dholl, cotton seeds, coriander seeds, oil-seeds, dry fish, &c.

In this connection the Council would beg to represent that the granting of the prayer of the petitioners in G.O., Mis. No. 357 M., dated 13th March 1891, claiming exclusion for their lands from within municipal limits and consequent exemption from municipal taxation, would materially cripple the resources of the Council already slender.

(Signed) S. T. RUNGASWAMI,
Chairman.

Camp No. 15.

Forwarded to Government.

2. As regards the calculations, I have these remarks to offer.

The Council have taken no account of the accumulation of the extra income they are now in possession of for the two years intervening before they will have to borrow—*vide* paragraph 5, G.O., No. 808, Municipal, dated 19th May 1890. They have also left out of their calculation the contribution from general revenues which was estimated at Rs. 3,300 by Mr. Fawcett in his endorsement No. 98-2, dated 28th November 1890, read with G.O., No. 62 M., dated 17th January 1891. No reason is given for omitting this sum. If it is allowed to remain, the calculation of the annual amount to be provided by the Municipality would work out as follows:—

	RS.
Half cost of original outlay to be paid by Municipality	1,79,000
Deduct savings available now	19,500
Deduct accumulation of extra income for 2 years at Rs. 15,700*	31,400
per annum	50,900
Amount remaining to be borrowed by Municipality	1,30,000
Annual payment required to clear this off	7,800
Add proportionate working charges	21,500
Add cost of repair of pipes	5,000
Total	34,300

* *I.e.*, the additional income of the Municipality as estimated in papers read with G.O., No. 62 M., dated 17th January 1891, less water cess.

I have written to Mr. Jones as to the annual cost to Municipality of the repair of pipes, and he tells me that it cannot be safely taken as less than Rs. 5,000, as the length of piping for the sole use of the Railway and Sepoy lines is practically nothing and that of the joint line will be small.

To meet this the Council have arranged to improve their income by Rs. 22,900 and to provide Rs. 3,300 from General Revenues—in all Rs. 26,200. This leaves an annual deficiency of Rs. 8,100. I have carefully considered the possible means of making good this deficiency and have come to the conclusion that beyond Rs. 2,000, the estimated receipts by extending the profession tax to the last three classes of the schedule, nothing can be done until the Legislature has conferred additional powers of taxation.

It is unnecessary for me to discuss here the proposals of the Municipality as to the manner in which this taxation should be imposed. In the interval, however, we have to face the fact that the adoption of the scheme in its entirety would create a yearly deficit of about Rs. 6,000 in the municipal finances.

The only feasible proposals under the circumstances seem to me to be—

1st. That Government should make a larger grant towards the project from Provincial funds.

2nd. If Government does not see its way to doing so, I would propose that the loan to the Municipality should be limited to a sum, the repayment of which, with interest together, with the working charges could be undertaken by the Municipality with the income it can now properly estimate on. When the amount thus borrowed from Government together with the sums received from Government, the Military Department and the Railway are expended, it is hoped that power to the Municipality to raise a larger income will have been granted by the Legislature and the remaining sum necessary to carry out the work could then be borrowed.

If, however, the law should then be still unaltered, I presume that some portion of the scheme could remain for the time unexecuted or the pumping charges might be kept down by providing at first a smaller supply of water than 15 gallons per head,

KULITALAI,
18th August 1891.

(Signed) C. J. WEIR,
Acting Collector.

From Colonel J. M. SMITH, Inspector-General of Jails, to the Chief Secretary to Government, Judicial Department, dated Cuddapah, 3rd August 1891, No. 286.

With reference to G.O., No. 1672 W.,* dated 20th June 1891, in which the Superintendent of the Geological Survey expresses a very strong opinion that it is no use going on boring wells near the Trichinopoly Jail, and thinks it would be far better to collect water by surface collection, I have the honour to report, for the information of Government, that the estimate for a surface collection prepared by the Jail Superintendent, referred to by Mr. Martin in his letter contained in G.O., No. 1451 W., † dated 27th May 1891, was only for a six months' supply for 1,000 men at 5 gallons a day. I have lately been all over the ground and find that the collecting surface can easily be doubled in size. I have directed the Superintendent to have an estimate prepared for a very much larger collecting surface and larger reservoirs. When ready, I will submit it to Government for sanction. It appears to me now, as it did a year ago, to be the only means of getting a good water-supply for the jail.

2, I made inquiries as to whether the proposed scheme of raising the Cauvery water to a reservoir on the rock, and thence by pipes into the town of Trichinopoly, could be extended to the jail, but the District Engineer thought that it could not be done as the jail is on such high ground.

Transferred to the Local and Municipal Department, with reference to the Honorable Member's remarks.

31st August 1891.

(Signed) A. BUTTERWORTH,
Ag. Under Secretary.

No. 762.

Referred to the Sanitary Engineer for report as to whether the scheme proposed by him for supplying the town cannot be extended also to the jail, and, if so, at what additional expense.

(By Order.)

FORT ST. GEORGE,
16th September 1891.

(Signed) N. S. BRODIE,
Ag. Assistant Secretary.

To the Sanitary Engineer.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 1st October 1891, No. 1371.

In reply to your memorandum, dated 16th September 1891, No. 762, referring to me the consideration of the question as to whether the Trichinopoly water-supply scheme cannot be extended to supply the jail, I have the honour to report that it is quite possible to do so and that without necessitating any increased lift at the pumping station.

2. A branch to the jail can be taken from the branch which is intended to supply the Railway (Junction) station and Sepoy lines adjacent and will pass along the Pudukóta road direct to the jail. The branch will consist of 5,000 feet of 4-inch and 5,750 feet of 3-inch pipes with the necessary valves, fittings, &c., and the water will be delivered at the rate of 15,000 gallons daily or 15 gallons per head (and during 6 hours at double this maximum rate) and at a pressure of about 10 feet at the jail. The necessary hydraulic gradient demands these sizes of pipe and no reduction can be made in this respect.

3. To the Trichinopoly scheme there are already three contributors, the Jail department will be a fourth, and it is only right that it should bear a proportion of the cost of the scheme. The supply to the jail is so small that, in some cases, it has been difficult to arrive at the exact proportion payable by the jail. The following statement shows, as nearly as can be calculated, what proportion that will be and by comparing this statement with the original statement (*vide* paragraph 36 of my letter printed along with G.O. of 4th May 1891, No. 671 M., Local and Municipal) it will be seen that the inclusion of the jail is advantageous, to a small extent, to all the original subscribers:—

	Town.	Railway.	Sepoy Lines.	Jail.
	RS.	RS.	RS.	RS.
Infiltration works	22,922	2,547	1,069	382
Engine and boiler house	10,927	4,334	1,817	532
Engine, boiler and pumps	67,031	26,550	11,150	3,269
Pipes	1,77,585	20,720	8,700	2,000
Valves and fountains	15,185	1,769	740	180
Laying pipes	21,724	2,532	1,063	255
Contingencies, at 12½ per cent.	3,15,374	58,452	24,539	6,618
	39,626	7,368	3,091	832
	3,55,000	65,820	27,630	7,550
As against previously	3,58,000	69,000	29,000	..

4. As regards pumping charges, the Municipality will not benefit by the inclusion of the jail, but the other two contributors will, as the jail will now share in lifting the town's water the extra 40 feet (*vide* paragraph 33 of my letter above referred to).

5. The pumping charges will be modified as shown below:—

		Previously.		Now.
		Daily.	Annually.	Annually.
Town	900,000 gallons, 105 feet, at 10 annas per 1 million gallons, 1 foot high	RS. 59	RS. 21,500	RS. 21,500
Railway	142,000 gallons, 145 feet	35-6	9,000	..
Sepoy lines	900,000 gallons, 40 feet	..	4,000	..
Railway	157,000 gallons, 145 feet	..	..	13,410
Sepoy lines and Jail	900,000 gallons, 40 feet	..	..	..
The Rs. 13,410 will be divided as follows:—				
	Railway 13½% =	..	..	8,542
	Sepoy lines 1½% =	..	..	3,587
	Jail 1½% =	..	..	1,281

This will represent a saving annually to—

Railway, of	RS. 458
Sepoy lines, of	413

6. The cost of the works which will appertain to the jail alone will be as follows:—

5,000 feet of 4" pipes	Tons. 39-10
5,750 feet of 3" "	34-15
	74-5
Add for deviation in weight and breakage	5-5
	80-0
	RS. 10,000
Laying and jointing pipes, at Rs. 15 per ton, 80 tons, at Rs. 15 =	1,200
Five 4" valves complete	250
Five 3" " "	175
One branch pipe, 9" x 4"	20
	11,645
Total	11,645
Add 12½ per cent.	1,455
	13,100
Grand Total	13,100

Nothing has been put in the estimate for distribution works inside the jail; their cost will be small and they can be arranged for at any time.

7. The total cost of the works will therefore be represented by a payment of Rs. 20,650 and an annual expenditure of Rs. 1,280. The two sums together represent little more than 6 annas per 1,000 gallons of water to be supplied.

In connection with this matter, I would refer Government to my No. 1288, dated 18th September 1891, in connection with the supply to Coimbatore Jail. I feel assured that it will be better to provide a supply by an extension of the town water-works than to depend on such an unsatisfactory and doubtful source of supply as a gathering area will be.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 15th September 1891, No. 1458.

Your No. 1154 of the 17th ultimo, I have the honour to state that I am not prepared, for the reasons stated in the following copy of a report which I have received from the Acting Chief Engineer, to accept, on behalf of the South Indian Railway Company, the terms proposed in Mr. Jones' modified scheme for the supply of water at Trichinopoly :—

"In the water-supply scheme as first proposed and estimated by Mr. Oldham, the quantity of water to be supplied to the Railway Company was 100,000 gallons, and as the whole of the supply for Town, Railway and Military requirements was to be raised to the same height, a charge proportional to the quantity of water required for each section was the proper division of the estimate. The quantity provided per head of population was then fixed at 10 gallons and as the estimate framed by Mr. Oldham for construction and working showed that the supply to the Railway by a joint scheme could be obtained at a less cost than by the Railway carrying out their own work, the Chief Engineer gave his opinion in favour of the joint scheme. As Mr. Jones now points out that the reservoir project was much under-estimated, it is most probable that Mr. Logan would have adhered to his original decision in favour of the Railway carrying out their own work had the work been then estimated to cost 4½ lakhs of rupees.

"The proposal of Mr. Jones for direct pumping affects the cost of working, and as sufficient power must be maintained to pump up to 145 feet instead of 105 feet as required for town purposes, his argument that the Railway and Cantonment should pay for the extra cost of pumping is a fair one. I do not agree with him, however, that the Railway should be called upon to pay a proportionate portion of the initial charge for the extra cost of enlarging the pipes and other works to provide 15 gallons a head to the town. This supply has nothing to do with the Railway. The town supply might have been fixed at 20 gallons or more and the same argument would have applied.

"The Railway require 100,000 gallons a day and for this is prepared to pay, but if the cost of the joint scheme makes the figure to be paid by the Railway Company more than we could carry out our own separate supply for, the only inducement for joint action is done away with.

"My own opinion is that the Railway Company had much better carry out their own water-supply. Several years have already been wasted. In March 1888 the approval of the Board was obtained to the expenditure of Rs. 58,000 for a direct supply from the Cauvery and if this had been put in hand, we should have had by this time an unfailing source to draw from. The discussion on the town scheme may continue for years and the prospect of a good supply of water to the Junction station indefinitely postponed."

From the Consulting Engineer for Railways, Madras, to the Agent, South Indian Railway, dated Madras, 23rd September 1891, No. 1376.

In continuation of my letter, No. 1373, dated 22nd September 1891, I have the honour to suggest if it would not be possible to arrange for the water required by the Railway being delivered by the Municipality into a small reservoir at a height of 105 feet above the pumping station, the Railway making its own arrangements for lifting the additional 40 feet required for the Railway service. As such an arrangement would possibly enable existing pumping appliances to be utilized, and a storage reservoir only 40 feet x 40 feet x 10 feet would hold a day's supply, the cost of this scheme might be less than a separate arrangement. The plan now suggested, at any rate, appears more desirable than that put forward by Mr. Jones, where, in addition to the heavy first cost, the Railway have to pay apparently Rs. 5,824 a year for raising Municipal water. It is presumed that, under this scheme, the Railway would only pay according to consumption proportion pure and simple.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 28th October 1891, No. 1685.

Your letter No. 1376 of the 23rd ultimo, I forward, for your information, the following copy of a report which I have received from the Acting Chief Engineer, in which I concur :—

"I enclose a copy of the estimate for the separate water-supply from the river Cauvery, amounting to Rs. 57,742, but to this I find, in later correspondence, Rs. 2,000 were added to carry the take-off from the Cauvery beyond the confluence of the Kodamurty, making the total estimate Rs. 59,742—in round figures Rs. 60,000. I have gone through the figures of this estimate. The rate put down for piping is too low and the estimate would have to be increased by Rs. 9,000, making a total of Rs. 69,000.

"What I meant to convey in the paragraph of my letter referred to by the Consulting Engineer is that, as the cost of machinery and pumping to raise the 900,000 gallons to the 142 feet height will be greater than that for the supply of 600,000 gallons, I do not agree that the extra cost of raising the 300,000 gallons 142 feet should be charged to the Railway.

"There are no details of the estimate for direct pumping the 600,000, but taking the same proportions as per the estimate for 900,000 gallons, the capital cost to the Railway should be about Rs. 60,000 and the working charge Rs. 7,200 per annum. This latter figure does not, I understand, include interest on the capital expenditure and would have to compare with the working expenses as given by the Locomotive Superintendent of Rs. 3,750 per annum. So that, to join Mr. Jones' scheme, the Company would be put to an annual charge of over Rs. 5,000 for working expenses above what we could ourselves do the work for with our own separate supply.

"The suggestion of the Consulting Engineer that we should take the Municipal water at the 105 feet level and do the rest of the pumping ourselves would, if carried out, be a satisfactory one, but I cannot say whether the Railway Company could accept it until I know what the price per 1,000 gallons delivered by the Municipality would be. The existing pumping station at the Wyacondan could be utilized by the construction of a cistern to hold a day's supply. The Locomotive Superintendent's estimate for pumping from the Wyacondan channel is Rs. 2,500 per annum and 7½ per cent. in the estimate of Rs. 69,000, less the cost of the new tank at Trichinopoly which, in any case, must be constructed, amounts to Rs. 4,150.

"The cost of the pumping 100,000 gallons 105 feet high, at 10 annas per million gallons, one foot high, amounts to Rs. 2,400.

"If, therefore, the Municipality will supply us with 100,000 gallons a day at the Wyacondan pumping station at a cost not exceeding Rs. 6,500, it would be a no more costly arrangement to the Railway Company than that our scheme would be, viz. :—

	Rs.
Pumping from Cauvery ..	3,750
Seven-and-a-half per cent. on expenditure of Rs. 69,000 ..	4,975
Total ..	8,725"

No. 968.

Submitted to Government with reference to G.O., No. 1409 R., dated 19th June 1891.

2. The report by the Sanitary Engineer on the revised scheme for the Trichinopoly water-supply was referred to the Agent, South Indian Railway, and that officer, acting on the advice of the Officiating Chief Engineer, is not prepared to accept the modified proposals.

3. The question of Railway participation in the scheme is dependent on whether the cost of joint action is more or less than that of the separate arrangement, and as the proposals of the Sanitary Engineer would throw an additional annual charge of more than 5,000 rupees on the South Indian Railway, they cannot be accepted.

4. I gather from Mr. Jones' report that he considers the Railway should derive no benefit from the reduced cost per foot-gallon resulting from the adoption of a direct pumping scheme, but on the contrary the Railway should bear the extra cost of a 15-gallon over a 10-gallon supply. With these conclusions, I cannot agree. If the foot-gallon cost of the whole scheme is reduced, surely all the participators should share the advantage, and it must be remembered that if the Municipality are spending more on their own supply, they are getting 50 per cent. more water for the extra expenditure. The increase in supply from 10 to 15 gallons per head is solely for the advantage of the Municipality, and although very desirable, there is no reason why any portion of the additional cost should be borne by the South Indian Railway. It would also appear that if the first cost of the 15-gallons scheme is estimated at Rs. 69,000 for the Railway share, some reduction must result by adopting the 10-gallons per head supply. With regard to the distribution of proportionate charges,

the Railway share under "Pipes" and "Laying pipes" appears to be calculated on consumption proportions. This division seems hardly equitable when it is remembered that the Municipality requires a considerable length of the distributary piping, from which the Railway obtain no service, the latter requiring only a main pipe.

5. The weak point in Mr. Jones' scheme is the needless lifting of the Municipal water through a height of 40 feet. The only party to the joint arrangement who could possibly derive any advantage from the lift is the Municipality, to whom the extra head would be useful in enabling the water to be delivered at a greater pressure. Using Mr. Jones' basis of calculation, the Railway would have to pay annually Rs. 5,783 for raising Municipal water and Rs. 3,308 for their own supply.

6. Having in mind the advantages that should accrue to all parties in the joint scheme under suitable conditions of design and division of charges, I suggested to the Agent, South Indian Railway, a proposal to take delivery of the Railway water at a height of 105 feet. I now learn that, provided the cost of such an arrangement does not exceed that of the separate scheme, the Railway Company offer no objection. The working expenses, interest charges, and first cost of the different scheme to the Railway contrast as follows:—

	Direct pumping 15-gallons supply.		Direct pumping 10-gallons supply.		Separate Railway scheme.		Scheme taking delivery at 105 feet.	
	Capital cost.	Annual charge.	Capital cost.	Annual charge.	Capital cost.	Annual charge.	Capital cost.	Annual charge.
First cost	Rs. 69,000	Rs. ..	Rs. 57,500	Rs. ..	Rs. 69,000	Rs. ..	Rs. 55,000	Rs. ..
Working expense	..	9,000	..	7,000	..	2,750	..	4,900
Interest at $7\frac{1}{2}$ per cent.	..	5,175	..	4,312	..	5,175	..	4,125
Total annual charge	..	14,175	..	11,312	..	8,925	..	9,025

In this statement the first cost of the 10-gallons supply has been taken proportionately from the 15-gallons estimate, interest charges have been added, and the figures of the last scheme based on pure consumption proportions and figures derived from letter, No. 1685, dated 28th October 1891, from the Agent, South Indian Railway.

7. From the statement it appears that the annual costs of the separate scheme and the one suggested by me are about the same. Such being the case, I consider a separate scheme decidedly preferable. The disadvantage of the Railway supply being dependent on a double system of pumping and the chance of friction between the participating parties is done away with. In addition, it is probable that, in actual working, the difference in annual cost would be more accentuated than is shown in the statement, and that less delay would occur in providing the Railway with a very necessary water-supply.

8. I consequently recommend that the South Indian Railway withdraw from the joint scheme, and undertake the provision of a separate supply.

MADRAS,
3rd November 1891.

(Signed) W. V. CONSTABLE, Capt., R.E.,
for Consulting Engineer for Railways.

No. 4933 C.

Transferred to the Local and Municipal Department, with reference to G.O., dated 4th May 1891, No. 671 M., in view to these papers being referred to the Sanitary Engineer for remarks.

7th November 1891.

(Signed) W. H. COAKER, Lieut.-Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

No. 1006.

Referred to the Sanitary Engineer for *very early* remarks.

(By Order.)

FORT ST. GEORGE,
10th November 1891.

(Signed) N. S. BRODIE,
Ag. Assistant Secretary.

To the Sanitary Engineer.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 19th November 1891, No. 1741.

In reply to reference No. 1006, dated 10th November 1891, I have the honour to reply as follows.

2. The suggestion made by the Consulting Engineer for Railways that the Trichinopoly scheme might be so modified that the water should be delivered to the Railway Company at a pressure due to the lift of 105 feet, which is the lift required for the town alone, was considered by me when drawing out the scheme and the reasons why I did not put this alternative scheme before Government were—(1) that the scheme would be slightly more expensive to the Municipality, (2) that the Sepoy lines near the Railway station also demanded the higher lift, and (3) that it was advisable, for many reasons, to avoid a second pumping station, staff, &c.

3. But in view of the possible withdrawal of the Company from the scheme, I think everything ought to be done to secure the Company's co-operation and that the scheme, with the double pumping station, is more economical for the Railway will be shown in the following remarks.

4. Should the Railway withdraw, Government have still to consider the supplies to the Military lines and the Jail which, I shall presume, throughout this report, will now be a party to the scheme and which inclusion (*viz.* my No. 1371 of 1st October 1891) would reduce the Railway Company's and Military contribution even without the reductions which it will be shown can still be effected.

5. As the Sepoy lines and Jail require the higher lift, I propose that the Railway Company should, under the arrangements now to be detailed, still have its water delivered 23 feet above rail level at the Junction station and I will show that this can be done at almost the cost which the Consulting Engineer, in his No. 968, dated 3rd November 1891, paragraph 6, anticipates would be the cost of delivering the water at the reduced level available with the lift of 105 feet at the Cauvery. If my figures are accepted, I trust the Railway Company will find it still possible to remain co-partners in the scheme.

6. As other two bodies, besides the Railway Company, have to be supplied, I propose that the second pumping station should still be a Municipal one.

7. It has been assumed, it is thought, by the Consulting Engineer that the Railway Company, if the town water was delivered with head due to the lift of 105 feet, would require to lift only the extra 40 feet, but the lift will be more than this. The rail level near the Wyacondan channel, according to the datum assumed in our plans, is 378.00 and it may be assumed that the water in the reservoir proposed to be constructed can be maintained at a level of 374.00. The level to which the water must be raised to deliver it to the Railway at 23 feet above rail level at the Junction station (and this lift is necessary for the Jail and Military supplies) is 434.00, so that the lift at the Wyacondan channel, where the subsidiary pumping station will be placed, will be 60 feet and not 40 feet. It might be remarked that in such case the original lift of 105 might still be reduced, but the water must be delivered with pressure for the portions of the town north of the Wyacondan subsidiary pumping station, where a ridge has to be crossed.

8. On such basis then the following calculations have been made:—
The supplies required to be pumped at the Cauvery are—

							Gallons.	Hours.
Town	..	..	..	..	..	..	900,000	in 24
Railway	..	..	..	..	..	..	100,000	„ 24
Military	..	..	..	..	..	..	42,000	„ 24
Jail	..	..	..	..	..	..	15,000	„ 24
Total ..							1,057,000	„ 24

and the maximum supply demanded = $\frac{1,057,000}{2} = 528,500$ gallons in six hours, or 1,469 gallons per minute, and the horse-power required will be—

$$\frac{1,469 \times 105 \times 10}{33,000} = 47$$

$$\text{Add 80 per cent.} = 37$$

$$\text{Total} = 84$$

keeping one engine in reserve, three engines of 42 horse-power = 126 horse-power, at Rs. 600 = Rs. 75,600.

The cost of these engines will now be distributed in exact proportion to the supply demanded as the lift is the same for all parties or in the proportion of—

		Town.	Railway.	Military.	Jail.
Proportions	.. .. .	900	100	42	15
Cost	.. .. .	Rs. 64,370	Rs. 7,150	Rs. 3,000	Rs. 1,080

At the subsidiary pumping station the amount to be pumped will be—

						Gallons.	Hours.
Town*	..	..	..	..	..	109,440	in 24
Railway	..	..	..	..	..	100,000	„ 24
Sepoy lines (one set only)	..	..	..	..	..	21,000	„ 24
Jail	..	..	..	..	..	15,000	„ 24
Total ..							245,440 „ 24

$\frac{245,440}{2} = 122,720$ gallons in six hours, or 340 gallons per minute.

The horse-power required at the subsidiary station will be—

$$\frac{340 \times 60 \times 10}{33,000} = \text{say } 6$$

$$\text{Add 80 per cent.} = 5$$

$$11$$

but say 12 horse-power, and three engines of 6 horse-power would be required, costing Rs. 10,800.

The cost is distributable in the following proportion, viz., that of consumption—

		Town.	Railway.	Military.	Jail.
Proportions	.. .. .	109.4	100	21	15
Cost	.. .. .	Rs. 4,830	Rs. 4,390	Rs. 930	Rs. 650

* NOTE.—There are eight fountains placed on Railway branch, and it is for the supply of these that the Municipality has to pay at the second pumping station.

The total cost of the machinery to each party will then be—

	Town.	Railway.	Military.	Jail.
Main pumping station	Rs. 64,370	Rs. 7,150	Rs. 3,000	Rs. 1,080
Subsidiary	4,830	4,390	930	650
Total ..	69,200	11,540	3,930	1,730
As compared with amounts in statement in my letter, No. 1371, dated 1st October 1891.	67,031	26,550	11,150	2,369
Increase or decrease ..	+ 2,169	— 15,010	— 7,220	— 1,539

The following will be, under the new condition, the cost of pumping:—

	Main station.		Subsidiary station.		Total annually.
	Gallons daily.	Rupees annually.	Gallons daily.	Rupees annually.	
Municipality	900,000	21,900	109,440	1,591	Rs. 23,491
Railway	100,000	2,433	100,000	1,460	3,893
Sepoy lines	42,000	1,021	21,000	306	1,327
Jail	15,000	365	15,000	219	584

and as compared with the statement of cost of pumping in letter above quoted—

	Municipality.	Railway.	Military.	Jail.
As above	Rs. 23,491	+ 3,893	1,327	584
„ in letter No. 1371 of 1st October 1891 ..	21,500	* 8,542	3,587	1,281
Increase or decrease ..	+ 1,991	— 4,649	— 2,260	— 697

Some changes are also necessary in the size of the pipes. Why that is so is exhibited in the tracing of hydraulic gradients as revised and sent for information. The extra details of the cost is shown in the appendix; this falls on the Municipality.

9. An addition has to be made on account of a small reservoir near the Wyacondan and new pumping-house. I have not taken the cost of these out in detail. I do not think, however, anything but a well is required to receive the water, whence it can be pumped again, and this I calculate can be erected for Rs. 2,500. The cost of the pumping-house will be about Rs. 3,500. The total of these amounts to Rs. 6,000 and these are divisible in the proportion of—

	Town.	Railway.	Military.	Jail.
Proportions		1,094	100	21
Cost		Rs. 2,675	Rs. 445	Rs. 513
				Rs. 367

I gather from Colonel Coaker's remarks in paragraph 4 of his letter that he has omitted to note that the difference between the real cost of the 10-gallons scheme of Mr. Oldham and the new 15-gallons scheme is very little. Owing to the fact of under-estimation of cost and to the incorrect principle on which the original amount debitable to the Railway was calculated, it might seem that the Railway gain no

* This in original scheme was	Rs. 9,000
† As now proposed	3,893
Decrease from original scheme	— 5,107

benefit under the conditions of an increased supply; but that is not so, because the works under Mr. Oldham's plan would, as shown, have cost almost as much and the pumping lift would have been 180 feet against 145 feet under my original scheme and against $105 + 60 = 165$ under the one I am now suggesting.

10. Nor are Colonel Coaker's suppositions correct in regard to the debits under pipes and laying pipes. The Company were not charged with any portion of any main except that through which their water is to pass. That the debit was a very reasonable one may, I think, be said because the Railway Company calculates the cost of their own pipe at Rs. 21,009 while my debit was (Jail not included) Rs. 20,900. The Agent in his No. 1685, of 28th October 1891, quotes the Chief Engineer who says that Rs. 2,000 should be added to carry the off-take beyond the confluence of the Kodamurty river (where our proposed pumping station is situated) and that the rate put down for piping is too low and that the estimate would have to be increased by Rs. 9,000. My only fear is therefore that I have not debited a large enough proportion of the cost of the piping to the Company who certainly, in this instance, gain by co-operation.

11. As to the other items in the estimates, I do not think it will be wise to make any reductions in the size of the pump-house, nor of its anticipated cost; if there is any saving, the Company would benefit eventually. There are no changes in the debits as to piping, which remain the same size, except in some instances where an increase will fall on the Municipality.

12. The general results are that the Company will now be asked to pay Rs. 17,377 less for capital cost and Rs. 5,107 less per annum, while the shares of the Military and Jail are also decreased.

13. The whole cost of the scheme is also decreased, but unfortunately that of Municipality will be slightly more.

14. A revised estimate is sent and is exhibited in detail in Appendix I (1), while in I (2) and I (3) are exhibited the former estimates in my letters Nos. 251 and 1371, respectively.

15. In conclusion, I would point out that the Company are urgently in need of the water and that if the Municipality delay in commencing the work, the Company may yet withdraw. In G.O., dated 4th May 1891, No. 671, it is stated that the Municipality had to meet an expenditure of Rs. 3,100 more than was originally anticipated. This will unfortunately be still further increased as follows:—

Proportion of initial cost to be borne by Municipality	RS.
Deduct half-grant by Government	3,66,435
	1,83,217
Deduct savings available	1,83,218
	15,500
	1,67,718
The yearly sum required to clear off this amount in 30 years with interest at $4\frac{1}{2}$ per cent. will be	10,297
Add proportionate working charges	23,491
Total annual cost to the Municipality	33,788
Deduct (Rs. 31,213 — Rs. 3,100—vide paragraph 39 of Sanitary Engineer's letter No. 251, of 8th April 1891, embodied in G.O., dated 4th May 1891, No. 671 M., Local and Municipal)	28,113
Increased cost of scheme as compared with Mr. Oldham's scheme	5,675

This need not form any bar to beginning the scheme as the greater part of the annual expenditure is for pumping charges which can be reduced by affording a reduced supply to the town; in fact, if the Municipality were only to deliver 10 gallons per head to begin with they can easily arrange to meet the expenditure. I trust, therefore, Government will be able to sanction the scheme at an early date and that the arrangements now proposed will be satisfactory to the Company and the other bodies concerned.

ENCLOSURES.

APPENDIX I (1).

SCHEME proposed in foregoing report.

	Town.	Railway.	Military.	Jail.	Total.
	RS.	RS.	RS.	RS.	RS.
Infiltration works	22,922	2,547	1,069	382	..
Engine and boiler house—					
Main	10,927	4,334	1,817	532	..
Subsidiary	2,675	2,445	513	367	..
Engines and pumps—					
Main	64,370	7,150	3,000	1,080	..
Subsidiary	4,830	4,390	930	650	..
Pipes	1,77,585	20,720	8,700	* 2,000	..
Additional cost	5,078	..	..	..	..
Valves and fountains	15,185	1,769	740	180	..
Laying pipes	21,724	2,532	1,063	255	..
Additional cost	424	..	..	..	..
	3,25,720	45,887	17,832	5,446	..
Contingencies, at $12\frac{1}{2}$ per cent.	40,715	5,736	2,229	680	..
	3,66,435	51,623	20,061	6,126	..
Total	..	..	..	..	4,44,245

* This is without the piping which is to supply the Jail and solely for the use of the Jail—vide my No. 1371, dated 1st October 1891.

APPENDIX I (2).

Vide my letter No. 251, of 8th April 1891 (Original scheme).

	Town.	Railway.	Sepoy line.
	RS.	RS.	RS.
Infiltration works	23,253	2,583	1,084
Engine and boiler house	11,046	4,622	1,942
Engines, boilers and pumps	67,256	28,692	12,062
Pipes	1,79,327	20,900	8,778
Valves and fountains	15,337	1,787	750
Laying pipes	21,944	2,557	1,078
	3,18,163	61,141	25,679
Contingencies including establishment, at $12\frac{1}{2}$ per cent.	39,837	7,859	3,321
	3,58,000	69,000	29,000
Total	..	4,56,000	..

APPENDIX I (3).

Vide my letter No. 1371, of 1st October 1891 (Original scheme, but with Jail included).

	Town.	Railway.	Sepoy lines.	Jail.
	RS.	RS.	RS.	RS.
Infiltration works	22,922	2,547	1,069	382
Engine and boiler house	10,927	4,334	1,817	532
Engines, boiler and pumps	67,031	26,550	11,150	3,269
Pipes	1,77,585	20,720	8,700	2,000
Valves and fountains	15,185	1,769	740	180
Laying pipes	21,724	2,532	1,063	255
	3,15,374	58,452	24,539	6,618
Contingencies, at $12\frac{1}{2}$ per cent.	39,626	7,368	3,091	832
	3,55,000	65,820	27,630	7,550
	..	4,56,000	..	..
As against previously	3,58,000	69,000	29,000	..
	..	4,56,000	..	..

Govt. of {1891} Madras.
LOCAL AND MUNICIPAL.

Gr. no: CONTENT

Issued

Reed.

Encl.

G.O., 30th Nov. 1891, No. 2113 M.

NOVEMBER.

Water-supply.

Passing orders on the distribution of the cost of the extended — scheme of Trichinopoly now proposed by the Sanitary Engineer.

12 APPENDIX B TO G. O. NO. 177, FINANCIAL, DATED 6TH MARCH 1914.

receipts (86) realized by the sale of elephants, etc., but it was more than counter-balanced by a large decrease on the expenditure side. The increase under Registration was due mainly to a rise in the number of registrations brought about by the high level of the price of food-grains and the generally favourable character of the agricultural seasons which attracted investments in land, to increased commercial activity, the absence of epidemics in tracts the registrations in which were affected seriously, thereby in 1911-1912, the additional facilities afforded by the new offices opened in that year and the execution of a larger number of leases in zamindari. The larger receipts under Courts of Law were prominently noticeable under High Court—translation and printing fees (91) and Magisterial fines (44), while those under jails were due to larger supplies made to the Police and Military departments towards the end of the year. Reduced demand for cinchona from customers (77) accounts mainly for the fall under Scientific, etc., Departments. The increase under Irrigation is due to the favourable character of the season.

6. *Actuals compared with Budget.*—The more important figures are—

Land Revenue	Stamps	Excise	Assessed Taxes	Registration	Courts of Law	Irrigation
98,16	2,58	6,43	1,20	1,78	1,02	3,27

The increase under Land Revenue was mainly due to larger assignments from Imperial (98,89), smaller assignment to Imperial (22), larger proprietary estates, village service receipts (1,51), and sale of a large block of swamp in Tinnevely and of river accretions and waste lands in South Canara (57), counterbalanced by a larger amount (3,06) transferred to Irrigation. The improvement under Stamps was due to the establishment of new civil courts (86) and considerably larger increase of monetary transactions (1,60). The actuals under Excise have largely exceeded the anticipated growth of revenue for which the budget provided, while the increase under Assessed Taxes was accomplished by early assessment and prompt collection.

EXPENDITURE.

7. *Comparison between actuals.*—The more important variations are—

Land Revenue	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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The increase under Land Revenue was due to the revision of taluk establishments sanctioned in July 1912 (92), provincialization of establishments relating to proprietary estates (10,91) and heavier charges on account of grain compensation allowance (95).

(In thousands of rupees.)

Charges.			
19-B. Law and Justice—Jails	{	+ 7	charges for carriage of prisoners transferred from 20. POLICE.
	{	+ 1	departmental supplies adjusted in the supplemental accounts.
		+ 8	
	{	+ 6	charges for reclamation of criminal tribes transferred from "32. MISCELLANEOUS".
20. Police	{	- 7	charges for carriage of prisoners transferred to "19-B. LAW AND JUSTICE—JAILS".
	{	+ 7	departmental supplies adjusted in the supplemental accounts.
		+ 6	
22. Education	{	+ 10	contribution for educational buildings transferred from "45. CIVIL WORKS—CIVIL OFFICERS".
	{	- 6	grants for the construction of hospitals and dispensaries transferred to "45. CIVIL WORKS—CIVIL OFFICERS".
24. Medical	{	+ 1	contribution for medical buildings transferred from "45. CIVIL WORKS—CIVIL OFFICERS".
	{	+ 1	departmental supplies adjusted in the supplemental accounts.
		- 4	
32. Miscellaneous	{	- 6	charges for reclamation of criminal tribes transferred to "20. POLICE".
	{	+ 1	adjustments made in the supplemental Public Works Accounts.
		- 5	
43. Minor Works and Navigation—Public Works Officers.	{	- 14	adjustments made in the supplemental Public Works Accounts.
	{	+ 6	grants for the construction of hospitals and dispensaries transferred from "24. MEDICAL".
45. Civil Works—Civil Officers	{	- 10	contribution for educational buildings transferred to "22. EDUCATION".
	{	- 1	contribution to medical buildings transferred to "24. MEDICAL".
		- 5	
45. Civil Works—Public Works Officers.	{	- 20	adjustments made in the supplemental Public Works Accounts.

Adjustment of Provincial Proportion of Land Revenue for 1912-1913---cont.

[illegible]

APPEN

RECEIPTS. Final Account of the Provincial Revenue and
(In thousands)

Provincial Services.	1912-1913.			1911-1912.
	Budget estimate.	Revised estimate.	Actuals.	Actuals.
To Sundry Revenue Heads as detailed—	RS.	RS.	RS.	RS.
I. Land Revenue. { Proper	2,91,42	2,92,65	2,90,47	2,82,66
{ Adjustment	2,24	1,00,27	1,01,35	28,66
IV. Stamps	65,50	68,25	68,08	63,63
V. Excise	1,59,50	1,65,55	1,65,93	1,50,32
VIII. Assessed Taxes	16,21	17,00	17,41	16,03
IX. Forest	40,60	41,25	41,12	41,69
X. Registration	20,80	22,85	22,58	20,58
XII. Interest	4,45	4,50	4,27	4,43
XVI-A. Law and Justice—Courts of Law	9,62	10,07	10,61	9,22
XVI-B. Law and Justice—Jails	5,00	4,90	5,49	4,64
XVII. Police	4,66	4,98	5,00	4,75
XIX. Education	3,43	2,90	2,96	3,23
XX. Medical	1,28	1,52	1,54	1,27
XXI. Scientific and other Minor Departments	6,29	6,16	5,69	6,42
XXII. Superannuations	85	88	94	87
XXIII. Stationery and Printing	1,09	1,05	1,11	1,04
XXV. Miscellaneous	2,93	2,86	3,47	3,29
XXIX. Major Works. { Direct receipts—Public Works officers. ..	1,32	1,30	1,37	1,27
{ Land Revenue due to Irrigation ..	50,54	51,70	53,60	52,43
XXX. Minor Works and Navigation. { Civil	15	20	22	12
{ Public Works officers. ..	2,00	2,05	2,09	2,05
XXXI. Civil Works. { Civil	8	14	14	8
{ Public Works officers	2,55	2,85	2,91	2,64
Total Revenue ..	6,92,51	8,05,88	8,08,38	7,01,32
Opening balance ..	1,87,42	1,85,29	1,85,29	1,55,90
Grand Total ..	8,79,93	9,91,17	9,93,67	8,57,22

DIX B.

Expenditure of the Government of Madras for 1912-1913. DISBURSEMENTS.
(of Rupees.)

Provincial Services.	1912-1913.					1911-1912.
	Budget grant.	Alterations as per preliminary account.	Altered grant.	Revised estimate.	Actuals.	Actuals.
	RS.	RS.	RS.	RS.	RS.	RS.
By Sundry Charges as detailed—						
1. Refunds	1,59	+ 27	1,86	1,86	2,08	2,15
2. Assignments and Compensations	2,80	+ 1	2,81	2,81	2,57	2,72
3. Land Revenue	1,45,67	- 2,44	1,43,23	1,42,95	1,42,09	1,29,38
6. Stamps	2,20	+ 14	2,34	2,34	2,48	2,24
7. Excise	9,24	..	9,24	9,16	9,08	8,92
10. Assessed Taxes	18	..	18	18	19	19
11. Forest	35,10	- 3,00	32,10	31,60	31,50	34,15
12. Registration	12,40	+ 11	12,51	12,51	12,46	12,49
13. Interest on Ordinary Debt	3,19	..	3,19	3,17	3,17	3,16
18. General Administration	13,11	+ 95	14,06	13,81	13,99	18,19
19-A. Law and Justice—Courts of Law	63,36	+ 2,78	66,14	66,11	66,61	62,19
19-B. Law and Justice—Jails	15,00	- 83	14,17	14,00	13,90	14,07
20. Police	82,91	+ 5,66	88,57	87,30	88,17	84,59
21. Ports and Pilotage	21	+ 17	38	26	41	21
22. Education	58,88	+ 6,60	65,48	65,60	65,53	45,67
24. Medical	29,39	- 9,34	20,05	19,87	20,52	18,27
25. Political	94	+ 4	98	98	95	1,03
26. Scientific and other Minor Departments. ..	17,37	+ 1,33	18,70	18,83	18,66	13,36
29. Superannuations	26,94	+ 66	27,60	27,20	27,67	25,98
30. Stationery and Printing	14,71	+ 3,80	18,51	18,51	17,43	15,55
32. Miscellaneous	4,34	+ 1,43	5,77	5,57	5,15	3,74
36. Reduction or Avoidance of Debt	2,50	..	2,50	2,50	2,50	2,50
41. Miscellaneous Railway Expenditure	..	..	..	..	..	..
42. Major Works { Working expenses ..	11,22	- 90	10,32	10,32	10,25	11,12
{ Interest on debt ..	14,25	+ 52	14,77	14,77	14,73	14,23
43. Minor Works and Navigation. { Civil officers	7,00	- 49	6,51	6,00	6,03	5,72
{ Public Works officers. ..	32,28	- 1,52	30,76	29,70	30,32	29,98
45. Civil Works { Civil officers	72,31	+ 13,74	86,05	85,88	85,61	49,69
{ Public Works officers. ..	78,43	- 10,08	68,35	68,33	71,03	60,44
Total Expenditure ..	7,57,52	+ 9,61	7,67,13	7,62,12	7,65,08	6,71,93
Approximate closing balance ..	1,22,41	- 9,61	1,12,80	2,29,05	2,28,59	1,55,29
Grand Total ..	8,79,93	..	8,79,93	9,91,17	9,93,67	8,57,22

APPENDIX C.

ADJUSTMENT of Provincial portion of Land Revenue—1912-1913:

(In thousands of rupees.)

	RS.	Details.	RS.
Provincial proportion ..	$\frac{1}{2}$		
Total, Land Revenue—Imperial and Provincial (including portion due to Irrigation) ..	6,88,14	Settlement transfers— Provincial to Imperial— Fixed assignment under the Provincial Settlement (G.I.F.D., No. 4124 F., dated 8th July 1911) ..	18,09
Deduct portion due to Irrigation ..	1,07,20	Subsequent recurring transfers— Imperial to Provincial— In connection with the Famine Insurance scheme (G.I.F.D., No. 1674-A, dated 20th March 1907) ..	2,50
Net ..	5,80,94	For development of University work (G.I.F.D., No. 473-F., dated 22nd October 1912) ..	65
		In connection with the scheme for redistribution of district and divisional charges, etc. (G.I.F.D., No. 118-E.A., dated 5th June 1912) ..	75
		For educational purposes (G.I.F.D., Nos. 1473-F. and 565-F., dated 2nd March and 31st December 1912, respectively) ..	8,25
		For aided English Secondary schools (G.I.F.D., No. 227-F., dated 18th July 1912) ..	80
Above divided proportionally— Imperial ..	2,90,47	For improvement of Sanitary Services (G.I.F.D., No. 306-E.A., dated 28th May 1913) ..	16 (a)
Provincial ..	2,90,47	Towards the cost of the appointment of a scientific officer, to assist the planting industries in Southern India (G.I.F.D., No. 4001-A., dated 7th August 1909) ..	1
		For remission of proprietary village service cess and consequent provincialisation of the establishment paid from Local Funds (page 979 of the Financial Statement of the Government of India for 1913-14) ..	7,05
Settlement transfers ..	— 18,09	For extension of education among the poorer classes of the domiciled community in the city of Madras (G.I.F.D., No. 474-F., dated 22nd October 1912) ..	30
Subsequent recurring transfers ..	+ 21,54	On account of stipends to title-holders (G.I.F.D., No. 1812-A., dated 19th March 1912) ..	2
Special transfers ..	+ 97,90	For archaeological expenditure (G.I.F.D. No. 271-F., dated 27th July 1912) ..	10
Total transfers ..	+ 1,01,35	On account of the outstanding cost of enfranchisement operations yet to be reimbursed to Provincial Funds (G.I.F.D., No. 1473-F., dated 2nd March 1912) ..	1,52
		In connection with the transfer of certain taluks from Central Provinces to Madras (G.I.F.D., No. 827-F., dated 12th August 1913) ..	59 (b)
Corrected distribution— Imperial ..	1,89,12	Total Imperial to Provincial ..	22,70
Provincial ..	3,91,82	Provincial to Imperial— On account of change in classification of the charges of the Public Works section of the Account office (page 979 of the Financial Statement of Government of India for 1913-14) and Comptroller-General's letter No. A.C. 1812/534-13, dated 14th November 1913 ..	87
		On account of the reduction of the percentage charges to Provincial Revenues on the value of imported stationery store (G.I.F.D., No. 702-A., dated 1st November 1912) ..	29
		Total Provincial to Imperial ..	1,16
Total, Land Revenue— Imperial ..	1,89,12	Net Imperial to Provincial ..	+ 21,54
Provincial ..	3,91,82	Special transfers— Imperial to Provincial— For development of University work (G.I.F.D., No. 473-F., dated 22nd October 1912) ..	4,00
Total ..	5,80,94	For education (G.I.F.D., No. 257-F., dated 2nd March 1913) ..	49,00
		For improvement or erection of hostels (G.I.F.D., No. 228-F., dated 18th July 1912) ..	4,50
		For urban sanitation (G.I.F.D., No. 257-F., dated 2nd March 1913) ..	27,00
		For discretionary grants (G.I.F.D., No. 257-F., dated 2nd March 1913) ..	12,00
		To cover grant to the Lawrence Asylum at Ootacamund (G.I.F.D., No. 166-F., dated 12th February 1913) ..	20
		On account of Royal bonus of half a month's pay (G.I.F.D., No. 7523-A., dated 29th December 1911) ..	1,53
		To cover the charges for illuminating the Imperial buildings during the Royal visit (G.I.F.D., No. 805-A., dated 10th February 1912) ..	..
		On account of stipends to title-holders due for 1911-12 (G.I.F.D., No. 1812-A., dated 19th March 1912) ..	2
		Total Imperial to Provincial ..	98,25
		Provincial to Imperial— For extension and improvement of Lawrence Asylum buildings at Ootacamund (G.I.F.D., No. 5777-A., dated 31st October 1910, and page 578, Financial Statement of Government of India for 1913-14) ..	35
		Net total Imperial to Provincial ..	+ 97,90

(a) Excludes the assignment on account of Deputy Sanitary Commissioners not yet appointed.
(b) 11 for 1910-11; 24 for 1911-12 and 24 for 1912-13

22ND JANUARY 1892, No. 50, PUBLIC.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—again the following paper:—

G.O., dated 25th November 1875, No. 1442, Public.

Read—the following circular from A. P. HOWELL, Esq., Officiating Secretary to the Government of India, Home Department (Public), to the Honorable D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Fort William, 9th November 1875, No. 33:—

An instance having recently been brought to the notice of the Government of India, in which a European officer was engaged in England for employment in India without the intervention of the Secretary of State, I am desired to call attention to the subjoined order on the subject.

Extract paragraph 4, of a despatch from the Honorable the Court of Directors, to His Excellency the Governor-General of India in Council, No. 32 (Financial), dated London, the 21st August 1850.

Para. 4. We must take this occasion to deprecate the practice of engaging individuals for service in India through the agency of parties in this country unconnected with, and irresponsible to, the Government of India. The correspondence shows that Mr. Beadon was actuated solely by the desire to obtain the services of well-qualified men, and experience proves the selection, made with much difficulty under his instructions, to have been judicious. But the result in this particular instance cannot, in our opinion, justify the continuance of an irregular and objectionable practice, and we therefore desire that in future, when the services of men are required from hence, you will communicate with us upon the subject.

Order—dated 25th November 1875, No. 1442, Public.

Communicated to all departments.

(True Extract.)

(Signed) W. HUDLESTON,
Chief Secretary.

To the Revenue Department.

„ Military „
„ Public Works „

READ—also the following paper:—

From J. P. HEWETT, Esq., C.I.E., Deputy Secretary to the Government of India, Home Department (Education), to the Chief Secretary to the Government of Madras, dated Calcutta, 11th January 1892, No. 1 Edu.—23.

I am directed to invite a reference to Home Department circular No. 33—1864-74, dated 9th November 1875, in which attention was called to the standing orders prescribing that in all cases in which it is desired to engage individuals in the United Kingdom for service in India the nomination must rest with the Secretary of State. So far as the Government of India are aware, the prescribed procedure has been generally observed, but in a recent case the head of a Provincial Department

entered into direct correspondence with a candidate in England who had been recommended by the local authorities for an appointment in the department, and this led to his leaving England to take up the appointment before he had been formally selected by the Secretary of State. The Secretary of State, in bringing the irregularity to the notice of the Government of India, remarked that in any case where there are special reasons why a particular person, who is in England, should be selected by him for appointment, the proper course is for the Governor-General in Council, or the Governor in Council interested in the matter, to inform His Lordship unofficially of the circumstances, and that the authorities in India ought not to communicate direct with the person recommended. I am to request that, with the permission of His Excellency in Council, orders may be issued to ensure the strict observance of these instructions in the future.

ORDER—dated 22nd January 1892, No. 50, Public.

Government Order, dated 25th November 1875, No. 1442, Public, will be reprinted and, together with the foregoing letter, communicated to all Departments of the Secretariat for guidance.

(True Extract.)

Lednicke

Chief Secretary.

To all Departments of the Secretariat. *P. N. D.*
,, the Surgeon-General.
,, the Sanitary Commissioner for Madras.
,, the Private Secretary to His Excellency the Governor.

Exd. C. A. Munisawmy.

P. N. C.

Govt. of {1892} Madras.
PUBLIC.

Issued

10.5.92

Recd.

4.2.92

Encl.

Recorded.

G.O., 22nd January 1892, No. 50.

JANUARY.

Engagement of persons in the United Kingdom for service in India.

Communicating to all Departments of the Secretariat letter from the Government of India directing strict observance of the instructions issued by the Secretary of State in connection with the orders prohibiting — except through the Secretary of State.

C. E. for J. ✓
C. E. for Rys. ✓
Ex. P. W. A. ✓
2 copies to only
16.2.92

29TH OCTOBER 1891, No. 2892 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From the Superintending Engineer, I Circle, dated 12th September 1891, No. 1114 G.D.
Office-note from the Examiner of Public Works Accounts, dated 15th Sept. 1891, No. 5588.
From the Chief Engineer for Irrigation, dated 30th September 1891, No. 25 E.W.
Office-note from the Examiner of Public Works Accounts, dated 8th Oct. 1891, No. 6089.

ORDER—dated 29th October 1891, No. 2892 W., Public Works.

On further consideration the Government is of opinion that 20 per cent., instead of 25 per cent. as directed in G.O., No. 2092 W., of 23rd August 1891, should be charged on work done in sub-divisional workshops for Imperial Irrigation. No percentage will be charged on work done for Public Works Provincial.

2. On all other work 25 per cent. will be charged.
3. Charges made in the accounts for 1890-91 will not be disturbed.

(True Extract.)

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

To Superintending Engineers.
To the Superintendent of Works, Periyar Project.
" Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. C. M. Brisson.
Spare Copies

GENERAL.
ACCOUNT.

Obt. of {1891} Madras.
PUBLIC WORKS.

Dated October, 29th.

Encl.

Recd.

G.O., 29th Oct. 1891, No. 2892 W.

OCTOBER.

Sub-divisional Workshops

Directing that 20 per cent., instead of 25 per cent., should be charged on work done in — for Imperial Irrigation, that no percentage be charged for work done for Public Works Provincial, and that for all other work 25 per cent. will be charged.

30TH NOVEMBER 1891, No. 2113 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following papers:—

G.O., dated 4th May 1891, No. 671 M., Local and Municipal.

ABSTRACT.—Referring, with remarks, to the Chief Engineer, Public Works Department, for scrutiny, the revised scheme of water-supply for the town of Trichinopoly recommended by the Sanitary Engineer; communicating the papers to the Municipal Council for suggestions as to how the increased initial outlay and working expenses can be met; requesting the Military Department and the South Indian Railway Company to place their shares of the capital cost at the disposal of the Council as soon as possible; and stating that the advisability of introducing a Bill for the enhancement of the maximum rate of taxation on buildings and lands and of the water-tax prescribed in section 47 of Act IV of 1884 will be considered in the Legislative Department.

G.O., dated 24th July 1891, No. 1151 M., Local and Municipal.

ABSTRACT.—Sanctioning, with remark, the scheme of water-supply for the town of Trichinopoly, which is estimated to cost Rs. 4,56,000.

READ—also the following papers:—

From M.R.Ry. S. T. RUNGASWAMI AIYAR, Avargal, B.A., B.L., Rao Bahadur, Chairman, Municipal Council, Trichinopoly, to the Chief Secretary to Government (through the Revenue officer in charge of the Trichinopoly taluk), dated Trichinopoly, 10th August 1891, No. 21.

With reference to paragraph 2 of G.O., No. 671 M., dated 4th May 1891, I have the honour to forward herewith, for the information of Government, an extract from the Proceedings of the Council passed thereon at a special meeting held on the 27th ultimo.

2. The Council take it they are now called upon to suggest ways and means for an extra sum of between Rs. 6,000 to 7,000 over and above the Rs. 28,000 which they had to make provision for by G.O., dated 19th May 1890, No. 808 M. In paragraph 2 of the Government Order under reply, Government has evidently taken the working charges to be borne by the Municipality at Rs. 34,500 plus Rs. 5,500 for repairs of pipes, fountains, &c. It will be seen from paragraphs 37 and 39 of Mr. Jones' letter that it is the total working charges that amount to Rs. 34,500, while the share to be borne by the Municipality is only Rs. 21,500. The annual cost of the scheme to the Council will therefore be as worked out below:—

Proportion of initial cost to be borne by Municipality	RS.
Deduct half grant by Government	3,58,000
	1,79,000
Deduct savings available	1,79,000
	15,500
What the Council will have to borrow	1,63,500
The yearly sum required to clear off this debt	9,713
Add proportionate working charges	21,500
Add proportionate cost of wear and tear out of Rs. 5,500 which Government has fixed for the purpose in paragraph 2 of its order	3,427
Total	34,640

which is Rs. 6,640 more than the original estimate.

3. From G.O., dated 19th May 1890, No. 808 M., it will be seen the Council confessed themselves unable to provide anything beyond Rs. 23,500 out of the Rs. 28,000 required. The yielding power of the municipal revenues fell short of the required amount by Rs. 5,000 and now they have to find an extra sum of Rs. 7,000 (in round figures), in all the Council have to find out Rs. 12,000. The Council believe that without special legislation they would not be able to provide for this sum at all. The last three classes of schedule A of the Act are not at present in operation in this Municipality, and the Council would beg permission to enforce the same. This, however, even in the eye of the most sanguine councillor, cannot yield more than Rs. 2,000 in the year.

4. A majority of the councillors was for reiterating the request about contribution from tolls contained in paragraph 6 of the Chairman's letter quoted in G.O., No. 808 M., dated 19th May 1890. It appeared to them that the chief reason why Government had refused the extra contribution was because Government believed that the scheme was possible without it (*vide* paragraph 5 of G.O., No. 808 M., dated 19th May 1890), and they argued that *now* that the scheme is becoming impracticable without it, perhaps Government might change its view and be pleased to give a favorable hearing to our cause; but the words in which the refusal was couched by Government are so plain and peremptory that they thought better over the matter and concluded there was no alternative left to them in the case.

5. With regard to the raising of the maximum rate of taxation on buildings and lands, the Council beg once more to draw the kind attention of Government to paragraph 6 of the Chairman's letter quoted in G.O., No. 808 M., dated 19th May 1890. The Council now beg to add that the state of things is now no better.

6. The Council are of opinion that, in order to enable them to raise funds, Government should be pleased to allow them to open fresh sources of income. They have ventured upon suggesting certain modifications in the professional tax rates. A good number of residents are drawing salaries under Rs. 200 and they enjoy perfect freedom just now from profession tax calls. The Council are of opinion that it is but just and equitable that they should also contribute towards securing for this town the inestimable benefits of a good water-supply. The rates suggested, everything considered, seem also very fair. Just to take one instance, an artisan or trader making not more than Rs. 40 per mensem has now to pay Rs. 6 to the Municipality, being placed in class V. It is submitted that a person making Rs. 50 to 100 as holder of an appointment should also be called upon to pay not less than the other, and when the risks which the trader who begins with a capital has to run from adverse seasons and bad debts are considered, the proposal of the Council that the appointment holder should also be taxed will not, it is believed, appear in any way unreasonable. It is expected that this will bring in about Rs. 3,000 in the year.

7. The last source of income which the Council can think of at present is the levying of Octroi duties on certain articles of consumption entering municipal limits. They are very reluctant to take up this ground, especially in view of the G.O., Nos. 1000, 1001 M. of 2nd July 1891, disallowing this kind of taxation. But there is no help for it and the Council could not suggest any other method of taxation which would be so little felt as this. A consumer having to pay Rs. 3 for a bag of paddy will not feel it any burden at all to have to pay 3 pies more. This duty will ultimately fall upon the consumer resident within the Municipality, and it is but just and proper that the resident enjoying the comfort of good and copious water should pay for it too. The Octroi duties are estimated to bring in a net revenue of not less than seven or eight thousand rupees in the year. This seems to be the only solution which the Council could suggest. It will thus be seen that the additional Rs. 12,000 necessitated by the Government Order is proposed to be met by the Council as follows:—

	RS.
Additional revenue by introducing the last three classes of the profession tax schedule	2,000
Additional revenue by revising the profession tax on salaries	3,000
Octroi duties	7,000
Total	12,000

8. Before concluding I beg to add that the Council feel extremely thankful to C. J. Weir, Esq., Acting Collector, for the very great interest he takes in this matter. He was present throughout the meeting, took part in the proceedings, and rendered considerable assistance with his valuable advice.

EXTRACT from the Proceedings of the Municipal Council, Trichinopoly Town, passed at the special meeting held on the 27th July 1891.

Read G.O., No. 671 M., dated 4th May 1891, communicating the revised scheme of water-supply recommended by the Sanitary Engineer for suggestions as to how the increased initial outlay and working expenses can be met.

The Act as it stands at present, the rules thereunder, and G.O., No. 808 M., dated 19th May 1890, refusing the extra contribution of tolls collected by the District Board, place it beyond the power of the Council to find the additional amount required by the Government Order under reference. Even by working out the last three classes under schedule A, the Council do not expect to realize anything over Rs. 2,000 per annum.

The Council considers that it would be very inadvisable to raise the maximum rate of taxation on buildings and lands to 10 per cent. The Council is unanimously of opinion that the utmost point of taxation has already been reached under these heads in this Municipality.

The Council would crave for special legislation to enable it to find means. It is respectfully suggested that schedule A should be amended in a way to make all persons holding salaried appointments from Rs. 30 and upwards pay higher rates of profession tax. The following rates are proposed:—

Appointments and salaries—	RS.
From Rs. 30 to 50 rupees	3
" " 50 to 100 "	6
" " 100 to 200 "	12
" " 200 to 500 "	25
" " 500 to 1,000 "	50
" " 1,000 to 2,000 "	75
" " 2,000 and upwards	100

Government is also solicited to legislate with a view to enable the Council to levy Octroi duties on the following articles entering municipal limits:—

Paddy and rice, horse-gram, dholl, cotton seeds, coriander seeds, oil-seeds, dry fish, &c.

In this connection the Council would beg to represent that the granting of the prayer of the petitioners in G.O., Mis. No. 357 M., dated 13th March 1891, claiming exclusion for their lands from within municipal limits and consequent exemption from municipal taxation, would materially cripple the resources of the Council already slender.

(Signed) S. T. RUNGASWAMI,
Chairman.

Camp No. 15.

Forwarded to Government.

2. As regards the calculations, I have these remarks to offer.

The Council have taken no account of the accumulation of the extra income they are now in possession of for the two years intervening before they will have to borrow—*vide* paragraph 5, G.O., No. 808, Municipal, dated 19th May 1890. They have also left out of their calculation the contribution from general revenues which was estimated at Rs. 3,300 by Mr. Fawcett in his endorsement No. 98-2, dated 28th November 1890, read with G.O., No. 62 M., dated 17th January 1891. No reason is given for omitting this sum. If it is allowed to remain, the calculation of the annual amount to be provided by the Municipality would work out as follows:—

	RS.
Half cost of original outlay to be paid by Municipality	1,79,000
Deduct savings available now	19,500
Deduct accumulation of extra income for 2 years at Rs. 15,700*	31,400
per annum	50,900
Amount remaining to be borrowed by Municipality	1,30,000
Annual payment required to clear this off	7,800
Add proportionate working charges	21,500
Add cost of repair of pipes	5,000
Total	34,300

* *I.e.*, the additional income of the Municipality as estimated in papers read with G.O., No. 62 M., dated 17th January 1891, less water cess.

I have written to Mr. Jones as to the annual cost to Municipality of the repair of pipes, and he tells me that it cannot be safely taken as less than Rs. 5,000, as the length of piping for the sole use of the Railway and Sepoy lines is practically nothing and that of the joint line will be small.

To meet this the Council have arranged to improve their income by Rs. 22,900 and to provide Rs. 3,300 from General Revenues—in all Rs. 26,200. This leaves an annual deficiency of Rs. 8,100. I have carefully considered the possible means of making good this deficiency and have come to the conclusion that beyond Rs. 2,000, the estimated receipts by extending the profession tax to the last three classes of the schedule, nothing can be done until the Legislature has conferred additional powers of taxation.

It is unnecessary for me to discuss here the proposals of the Municipality as to the manner in which this taxation should be imposed. In the interval, however, we have to face the fact that the adoption of the scheme in its entirety would create a yearly deficit of about Rs. 6,000 in the municipal finances.

The only feasible proposals under the circumstances seem to me to be—

1st. That Government should make a larger grant towards the project from Provincial funds.

2nd. If Government does not see its way to doing so, I would propose that the loan to the Municipality should be limited to a sum, the repayment of which, with interest together, with the working charges could be undertaken by the Municipality with the income it can now properly estimate on. When the amount thus borrowed from Government together with the sums received from Government, the Military Department and the Railway are expended, it is hoped that power to the Municipality to raise a larger income will have been granted by the Legislature and the remaining sum necessary to carry out the work could then be borrowed.

If, however, the law should then be still unaltered, I presume that some portion of the scheme could remain for the time unexecuted or the pumping charges might be kept down by providing at first a smaller supply of water than 15 gallons per head.

KULITALAI,
18th August 1891.

(Signed) C. J. WEIR,
Acting Collector.

From Colonel J. M. SMITH, Inspector-General of Jails, to the Chief Secretary to Government, Judicial Department, dated Cuddapah, 3rd August 1891, No. 286.

With reference to G.O., No. 1672 W.,* dated 20th June 1891, in which the Superintendent of the Geological Survey

* Communicated with G.O., dated 8th July 1891, R. No. 715, Judicial Department. expresses a very strong opinion that it is no use going on boring wells near the

Trichinopoly Jail, and thinks it would be far better to collect water by surface collection, I have the honour to report, for the information of Government, that the estimate for a surface collection prepared by the Jail Superintendent, referred to by Mr.

† Communicated with G.O., dated 2nd July 1891, No. 1306, Judicial Department. Martin in his letter contained in G.O., No. 1451 W., † dated 27th May 1891,

was only for a six months' supply for 1,000 men at 5 gallons a day. I have lately been all over the ground and find that the collecting surface can easily be doubled in size. I have directed the Superintendent to have an estimate prepared for a very much larger collecting surface and larger reservoirs. When ready, I will submit it to Government for sanction. It appears to me now, as it did a year ago, to be the only means of getting a good water-supply for the jail.

2. I made inquiries as to whether the proposed scheme of raising the Cauvery water to a reservoir on the rock, and thence by pipes into the town of Trichinopoly, could be extended to the jail, but the District Engineer thought that it could not be done as the jail is on such high ground.

Transferred to the Local and Municipal Department, with reference to the Honorable Member's remarks.

31st August 1891.

(Signed) A. BUTTERWORTH,
Ag. Under Secretary.

No. 762.

Referred to the Sanitary Engineer for report as to whether the scheme proposed by him for supplying the town cannot be extended also to the jail, and, if so, at what additional expense.

(By Order.)

FORT ST. GEORGE,
16th September 1891.

(Signed) N. S. BRODIE,
Ag. Assistant Secretary.

To the Sanitary Engineer.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 1st October 1891, No. 1371.

In reply to your memorandum, dated 16th September 1891, No. 762, referring to me the consideration of the question as to whether the Trichinopoly water-supply scheme cannot be extended to supply the jail, I have the honour to report that it is quite possible to do so and that without necessitating any increased lift at the pumping station.

2. A branch to the jail can be taken from the branch which is intended to supply the Railway (Junction) station and Sepoy lines adjacent and will pass along the Pudukóta road direct to the jail. The branch will consist of 5,000 feet of 4-inch and 5,750 feet of 3-inch pipes with the necessary valves, fittings, &c., and the water will be delivered at the rate of 15,000 gallons daily or 15 gallons per head (and during 6 hours at double this maximum rate) and at a pressure of about 10 feet at the jail. The necessary hydraulic gradient demands these sizes of pipe and no reduction can be made in this respect.

3. To the Trichinopoly scheme there are already three contributors, the Jail department will be a fourth, and it is only right that it should bear a proportion of the cost of the scheme. The supply to the jail is so small that, in some cases, it has been difficult to arrive at the exact proportion payable by the jail. The following statement shows, as nearly as can be calculated, what proportion that will be and by comparing this statement with the original statement (*vide* paragraph 36 of my letter printed along with G.O. of 4th May 1891, No. 671 M., Local and Municipal) it will be seen that the inclusion of the jail is advantageous, to a small extent, to all the original subscribers:—

	Town.	Railway.	Sepoy Lines.	Jail.
Infiltration works	Rs. 22,922	Rs. 2,547	Rs. 1,069	Rs. 382
Engine and boiler house	10,927	4,334	1,817	532
Engine, boiler and pumps	67,031	26,550	11,150	3,269
Pipes	1,77,585	20,720	8,700	2,000
Valves and fountains	15,185	1,769	740	180
Laying pipes	21,724	2,532	1,063	255
Contingencies, at 12½ per cent.	3,15,374 39,626	58,452 7,368	24,539 3,091	6,618 832
As against previously	3,55,000	65,820	27,630	7,550
	3,58,000	69,000	29,000	..

4. As regards pumping charges, the Municipality will not benefit by the inclusion of the jail, but the other two contributors will, as the jail will now share in lifting the town's water the extra 40 feet (*vide* paragraph 33 of my letter above referred to).

5. The pumping charges will be modified as shown below:—

		Previously.		Now.
		Daily.	Annually.	Annually.
Town	900,000 gallons, 105 feet, at 10 annas per 1 million gallons, 1 foot high	Rs. 59	Rs. 21,500	Rs. 21,500
Railway	142,000 gallons, 145 feet	35.6 {	9,000 {	..
Sepoy lines	900,000 gallons, 40 feet	..	4,000 {	..
Railway	157,000 gallons, 145 feet	..	..	13,410
Sepoy lines and Jail	900,000 gallons, 40 feet	..	..	..
The Rs. 13,410 will be divided as follows:—				
Railway $\frac{13410}{100} =$		..	..	8,542
Sepoy lines $\frac{13410}{100} =$		..	..	3,587
Jail $\frac{13410}{100} =$		..	..	1,281

This will represent a saving annually to—

Railway, of	Rs. 458
Sepoy lines, of	413

6. The cost of the works which will appertain to the jail alone will be as follows:—

5,000 feet of 4" pipes	Tons. 39.10
5,750 feet of 3" "	34.15
	74.5
Add for deviation in weight and breakage	5.5
	80.0
	Rs. 10,000
Laying and jointing pipes, at Rs. 15 per ton, 80 tons, at Rs. 15	1,200
Five 4" valves complete	250
Five 3" "	175
One branch pipe, 9" x 4"	20
	11,645
Add 12½ per cent.	1,455
Grand Total	13,100

Nothing has been put in the estimate for distribution works inside the jail; their cost will be small and they can be arranged for at any time.

7. The total cost of the works will therefore be represented by a payment of Rs. 20,650 and an annual expenditure of Rs. 1,280. The two sums together represent little more than 6 annas per 1,000 gallons of water to be supplied.

In connection with this matter, I would refer Government to my No. 1288, dated 18th September 1891, in connection with the supply to Coimbatore Jail. I feel assured that it will be better to provide a supply by an extension of the town water-works than to depend on such an unsatisfactory and doubtful source of supply as a gathering area will be.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 15th September 1891, No. 1458.

Your No. 1154 of the 17th ultimo, I have the honour to state that I am not prepared, for the reasons stated in the following copy of a report which I have received from the Acting Chief Engineer, to accept, on behalf of the South Indian Railway Company, the terms proposed in Mr. Jones' modified scheme for the supply of water at Trichinopoly :—

"In the water-supply scheme as first proposed and estimated by Mr. Oldham, the quantity of water to be supplied to the Railway Company was 100,000 gallons, and as the whole of the supply for Town, Railway and Military requirements was to be raised to the same height, a charge proportional to the quantity of water required for each section was the proper division of the estimate. The quantity provided per head of population was then fixed at 10 gallons and as the estimate framed by Mr. Oldham for construction and working showed that the supply to the Railway by a joint scheme could be obtained at a less cost than by the Railway carrying out their own work, the Chief Engineer gave his opinion in favour of the joint scheme. As Mr. Jones now points out that the reservoir project was much under-estimated, it is most probable that Mr. Logan would have adhered to his original decision in favour of the Railway carrying out their own work had the work been then estimated to cost 4½ lakhs of rupees.

"The proposal of Mr. Jones for direct pumping affects the cost of working, and as sufficient power must be maintained to pump up to 145 feet instead of 105 feet as required for town purposes, his argument that the Railway and Cantonment should pay for the extra cost of pumping is a fair one. I do not agree with him, however, that the Railway should be called upon to pay a proportionate portion of the initial charge for the extra cost of enlarging the pipes and other works to provide 15 gallons a head to the town. This supply has nothing to do with the Railway. The town supply might have been fixed at 20 gallons or more and the same argument would have applied.

"The Railway require 100,000 gallons a day and for this is prepared to pay, but if the cost of the joint scheme makes the figure to be paid by the Railway Company more than we could carry out our own separate supply for, the only inducement for joint action is done away with.

"My own opinion is that the Railway Company had much better carry out their own water-supply. Several years have already been wasted. In March 1888 the approval of the Board was obtained to the expenditure of Rs. 58,000 for a direct supply from the Cauvery and if this had been put in hand, we should have had by this time an unfailing source to draw from. The discussion on the town scheme may continue for years and the prospect of a good supply of water to the Junction station indefinitely postponed."

From the Consulting Engineer for Railways, Madras, to the Agent, South Indian Railway, dated Madras, 23rd September 1891, No. 1376.

In continuation of my letter, No. 1373, dated 22nd September 1891, I have the honour to suggest if it would not be possible to arrange for the water required by the Railway being delivered by the Municipality into a small reservoir at a height of 105 feet above the pumping station, the Railway making its own arrangements for lifting the additional 40 feet required for the Railway service. As such an arrangement would possibly enable existing pumping appliances to be utilized, and a storage reservoir only 40 feet × 40 feet × 10 feet would hold a day's supply, the cost of this scheme might be less than a separate arrangement. The plan now suggested, at any rate, appears more desirable than that put forward by Mr. Jones, where, in addition to the heavy first cost, the Railway have to pay apparently Rs. 5,824 a year for raising Municipal water. It is presumed that, under this scheme, the Railway would only pay according to consumption proportion pure and simple.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 28th October 1891, No. 1685.

Your letter No. 1376 of the 23rd ultimo, I forward, for your information, the following copy of a report which I have received from the Acting Chief Engineer, in which I concur :—

"I enclose a copy of the estimate for the separate water-supply from the river Cauvery, amounting to Rs. 57,742, but to this I find, in later correspondence, Rs. 2,000 were added to carry the take-off from the Cauvery beyond the confluence of the Kodamurty, making the total estimate Rs. 59,742—in round figures Rs. 60,000. I have gone through the figures of this estimate. The rate put down for piping is too low and the estimate would have to be increased by Rs. 9,000, making a total of Rs. 69,000.

"What I meant to convey in the paragraph of my letter referred to by the Consulting Engineer is that, as the cost of machinery and pumping to raise the 900,000 gallons to the 142 feet height will be greater than that for the supply of 600,000 gallons, I do not agree that the extra cost of raising the 300,000 gallons 142 feet should be charged to the Railway.

"There are no details of the estimate for direct pumping the 600,000, but taking the same proportions as per the estimate for 900,000 gallons, the capital cost to the Railway should be about Rs. 60,000 and the working charge Rs. 7,200 per annum. This latter figure does not, I understand, include interest on the capital expenditure and would have to compare with the working expenses as given by the Locomotive Superintendent of Rs. 3,750 per annum. So that, to join Mr. Jones' scheme, the Company would be put to an annual charge of over Rs. 5,000 for working expenses above what we could ourselves do the work for with our own separate supply.

"The suggestion of the Consulting Engineer that we should take the Municipal water at the 105 feet level and do the rest of the pumping ourselves would, if carried out, be a satisfactory one, but I cannot say whether the Railway Company could accept it until I know what the price per 1,000 gallons delivered by the Municipality would be. The existing pumping station at the Wyacondan could be utilized by the construction of a cistern to hold a day's supply. The Locomotive Superintendent's estimate for pumping from the Wyacondan channel is Rs. 2,500 per annum and 7½ per cent. in the estimate of Rs. 69,000, less the cost of the new tank at Trichinopoly which, in any case, must be constructed, amounts to Rs. 4,150.

"The cost of the pumping 100,000 gallons 105 feet high, at 10 annas per million gallons, one foot high, amounts to Rs. 2,400.

"If, therefore, the Municipality will supply us with 100,000 gallons a day at the Wyacondan pumping station at a cost not exceeding Rs. 6,500, it would be a no more costly arrangement to the Railway Company than that our scheme would be, viz. :—

	RS.
Pumping from Cauvery	3,750
Seven-and-a-half per cent. on expenditure of Rs. 69,000	4,975
Total	8,725

No. 968.

Submitted to Government with reference to G.O., No. 1409 R., dated 19th June 1891.

2. The report by the Sanitary Engineer on the revised scheme for the Trichinopoly water-supply was referred to the Agent, South Indian Railway, and that officer, acting on the advice of the Officiating Chief Engineer, is not prepared to accept the modified proposals.

3. The question of Railway participation in the scheme is dependent on whether the cost of joint action is more or less than that of the separate arrangement, and as the proposals of the Sanitary Engineer would throw an additional annual charge of more than 5,000 rupees on the South Indian Railway, they cannot be accepted.

4. I gather from Mr. Jones' report that he considers the Railway should derive no benefit from the reduced cost per foot-gallon resulting from the adoption of a direct pumping scheme, but on the contrary the Railway should bear the extra cost of a 15-gallon over a 10-gallon supply. With these conclusions, I cannot agree. If the foot-gallon cost of the whole scheme is reduced, surely all the participators should share the advantage, and it must be remembered that if the Municipality are spending more on their own supply, they are getting 50 per cent. more water for the extra expenditure. The increase in supply from 10 to 15 gallons per head is solely for the advantage of the Municipality, and although very desirable, there is no reason why any portion of the additional cost should be borne by the South Indian Railway. It would also appear that if the first cost of the 15-gallons scheme is estimated at Rs. 69,000 for the Railway share, some reduction must result by adopting the 10-gallons per head supply. With regard to the distribution of proportionate charges,

the Railway share under "Pipes" and "Laying pipes" appears to be calculated on consumption proportions. This division seems hardly equitable when it is remembered that the Municipality requires a considerable length of the distributary piping, from which the Railway obtain no service, the latter requiring only a main pipe.

5. The weak point in Mr. Jones' scheme is the needless lifting of the Municipal water through a height of 40 feet. The only party to the joint arrangement who could possibly derive any advantage from the lift is the Municipality, to whom the extra head would be useful in enabling the water to be delivered at a greater pressure. Using Mr. Jones' basis of calculation, the Railway would have to pay annually Rs. 5,783 for raising Municipal water and Rs. 3,308 for their own supply.

6. Having in mind the advantages that should accrue to all parties in the joint scheme under suitable conditions of design and division of charges, I suggested to the Agent, South Indian Railway, a proposal to take delivery of the Railway water at a height of 105 feet. I now learn that, provided the cost of such an arrangement does not exceed that of the separate scheme, the Railway Company offer no objection. The working expenses, interest charges, and first cost of the different scheme to the Railway contrast as follows:—

	Direct pumping 15-gallons supply.		Direct pumping 10-gallons supply.		Separate Railway scheme.		Scheme taking delivery at 105 feet.	
	Capital cost.	Annual charge.	Capital cost.	Annual charge.	Capital cost.	Annual charge.	Capital cost.	Annual charge.
First cost	Rs. 69,000	..	Rs. 57,500	..	Rs. 69,000	..	Rs. 55,000	..
Working expense	..	9,000	..	7,000	..	2,750	..	4,900
Interest at $7\frac{1}{2}$ per cent.	..	5,175	..	4,312	..	5,175	..	4,125
Total annual charge	..	14,175	..	11,312	..	8,925	..	9,025

In this statement the first cost of the 10-gallons supply has been taken proportionately from the 15-gallons estimate, interest charges have been added, and the figures of the last scheme based on pure consumption proportions and figures derived from letter, No. 1685, dated 28th October 1891, from the Agent, South Indian Railway.

7. From the statement it appears that the annual costs of the separate scheme and the one suggested by me are about the same. Such being the case, I consider a separate scheme decidedly preferable. The disadvantage of the Railway supply being dependent on a double system of pumping and the chance of friction between the participating parties is done away with. In addition, it is probable that, in actual working, the difference in annual cost would be more accentuated than is shown in the statement, and that less delay would occur in providing the Railway with a very necessary water-supply.

8. I consequently recommend that the South Indian Railway withdraw from the joint scheme, and undertake the provision of a separate supply.

MADRAS,
3rd November 1891.

(Signed) W. V. CONSTABLE, Capt., R.E.,
for Consulting Engineer for Railways.

No. 4933 C.

Transferred to the Local and Municipal Department, with reference to G.O., dated 4th May 1891, No. 671 M., in view to these papers being referred to the Sanitary Engineer for remarks.

7th November 1891.

(Signed) W. H. COAKER, Lieut.-Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

No. 1006.

Referred to the Sanitary Engineer for *very early* remarks.

(By Order.)

FORT ST. GEORGE,
10th November 1891.

(Signed) N. S. BRODIE,
Ag. Assistant Secretary.

To the Sanitary Engineer.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Chief Secretary to Government, dated Fort St. George, 19th November 1891, No. 1741.

In reply to reference No. 1006, dated 10th November 1891, I have the honour to reply as follows.

2. The suggestion made by the Consulting Engineer for Railways that the Trichinopoly scheme might be so modified that the water should be delivered to the Railway Company at a pressure due to the lift of 105 feet, which is the lift required for the town alone, was considered by me when drawing out the scheme and the reasons why I did not put this alternative scheme before Government were—(1) that the scheme would be slightly more expensive to the Municipality, (2) that the Sepoy lines near the Railway station also demanded the higher lift, and (3) that it was advisable, for many reasons, to avoid a second pumping station, staff, &c.

3. But in view of the possible withdrawal of the Company from the scheme, I think everything ought to be done to secure the Company's co-operation and that the scheme, with the double pumping station, is more economical for the Railway will be shown in the following remarks.

4. Should the Railway withdraw, Government have still to consider the supplies to the Military lines and the Jail which, I shall presume, throughout this report, will now be a party to the scheme and which inclusion (*vide* my No. 1371 of 1st October 1891) would reduce the Railway Company's and Military contribution even without the reductions which it will be shown can still be effected.

5. As the Sepoy lines and Jail require the higher lift, I propose that the Railway Company should, under the arrangements now to be detailed, still have its water delivered 23 feet above rail level at the Junction station and I will show that this can be done at almost the cost which the Consulting Engineer, in his No. 968, dated 3rd November 1891, paragraph 6, anticipates would be the cost of delivering the water at the reduced level available with the lift of 105 feet at the Cauvery. If my figures are accepted, I trust the Railway Company will find it still possible to remain co-partners in the scheme.

6. As other two bodies, besides the Railway Company, have to be supplied, I propose that the second pumping station should still be a Municipal one.

7. It has been assumed, it is thought, by the Consulting Engineer that the Railway Company, if the town water was delivered with head due to the lift of 105 feet, would require to lift only the extra 40 feet, but the lift will be more than this. The rail level near the Wyacondan channel, according to the datum assumed in our plans, is 378.00 and it may be assumed that the water in the reservoir proposed to be constructed can be maintained at a level of 374.00. The level to which the water must be raised to deliver it to the Railway at 23 feet above rail level at the Junction station (and this lift is necessary for the Jail and Military supplies) is 434.00, so that the lift at the Wyacondan channel, where the subsidiary pumping station will be placed, will be 60 feet and not 40 feet. It might be remarked that in such case the original lift of 105 might still be reduced, but the water must be delivered with pressure for the portions of the town north of the Wyacondan subsidiary pumping station, where a ridge has to be crossed.

8. On such basis then the following calculations have been made:—
The supplies required to be pumped at the Cauvery are—

							Gallons.	Hours.
Town	..	..	..	..	..	..	900,000	in 24
Railway	..	..	..	..	..	..	100,000	„ 24
Military	..	..	..	..	..	..	42,000	„ 24
Jail	..	..	..	..	..	..	15,000	„ 24
Total							1,057,000	„ 24

and the maximum supply demanded = $\frac{1,057,000}{2} = 528,500$ gallons in six hours, or 1,469 gallons per minute, and the horse-power required will be—

$$\frac{1,469 \times 105 \times 10}{33,000} = 47$$

$$\text{Add 80 per cent.} = 37$$

$$\text{Total} = 84$$

keeping one engine in reserve, three engines of 42 horse-power = 126 horse-power, at Rs. 600 = Rs. 75,600.

The cost of these engines will now be distributed in exact proportion to the supply demanded as the lift is the same for all parties or in the proportion of—

		Town.	Railway.	Military.	Jail.
Proportions	.. .. .	900	100	42	15
Cost	.. .. .	Rs. 64,370	Rs. 7,150	Rs. 3,000	Rs. 1,080

At the subsidiary pumping station the amount to be pumped will be—

				Gallons.	Hours.
Town*	..	..	..	109,440	in 24
Railway	..	..	..	100,000	„ 24
Sepoy lines (one set only)	..	..	..	21,000	„ 24
Jail	..	..	..	15,000	„ 24
Total				245,440	„ 24

$$\frac{245,440}{2} = 122,720 \text{ gallons in six hours, or 340 gallons per minute.}$$

The horse-power required at the subsidiary station will be—

$$\frac{340 \times 60 \times 10}{33,000} = \text{say } 6$$

$$\text{Add 80 per cent.} = 5$$

$$\text{Total} = 11$$

but say 12 horse-power, and three engines of 6 horse-power would be required, costing Rs. 10,800.

The cost is distributable in the following proportion, viz., that of consumption—

		Town.	Railway.	Military.	Jail.
Proportions	.. .. .	109.4	100	21	15
Cost	.. .. .	Rs. 4,830	Rs. 4,390	Rs. 930	R. 650

* NOTE.—There are eight fountains placed on Railway branch, and it is for the supply of these that the Municipality has to pay at the second pumping station.

The total cost of the machinery to each party will then be—

	Town.	Railway.	Military.	Jail.
Main pumping station	Rs. 64,370	Rs. 7,150	Rs. 3,000	Rs. 1,080
Subsidiary	4,830	4,390	930	650
Total	69,200	11,540	3,930	1,730
As compared with amounts in statement in my letter, No. 1371, dated 1st October 1891.	67,031	26,550	11,150	2,369
Increase or decrease	+ 2,169	— 15,010	— 7,220	— 1,589

The following will be, under the new condition, the cost of pumping:—

	Main station.		Subsidiary station.		Total annually.
	Gallons daily.	Rupees annually.	Gallons daily.	Rupees annually.	
Municipality	900,000	21,900	109,440	1,591	Rs. 23,491
Railway	100,000	2,433	100,000	1,460	3,893
Sepoy lines	42,000	1,021	21,000	306	1,327
Jail	15,000	365	15,000	219	584

and as compared with the statement of cost of pumping in letter above quoted—

	Municipality.	Railway.	Military.	Jail.
As above	Rs. 23,491	Rs. 3,893	Rs. 1,327	Rs. 584
„ in letter No. 1371 of 1st October 1891	21,500	* 8,542	3,587	1,281
Increase or decrease	+ 1,991	— 4,649	— 2,260	— 697

Some changes are also necessary in the size of the pipes. Why that is so is exhibited in the tracing of hydraulic gradients as revised and sent for information. The extra details of the cost is shown in the appendix; this falls on the Municipality.

9. An addition has to be made on account of a small reservoir near the Wyacondan and new pumping-house. I have not taken the cost of these out in detail. I do not think, however, anything but a well is required to receive the water, whence it can be pumped again, and this I calculate can be erected for Rs. 2,500. The cost of the pumping-house will be about Rs. 3,500. The total of these amounts to Rs. 6,000 and these are divisible in the proportion of—

	Town.	Railway.	Military.	Jail.
Proportions		1,094	100	21
Cost		Rs. 2,675	Rs. 445	Rs. 513
				Rs. 367

I gather from Colonel Coaker's remarks in paragraph 4 of his letter that he has omitted to note that the difference between the real cost of the 10-gallons scheme of Mr. Oldham and the new 15-gallons scheme is very little. Owing to the fact of under-estimation of cost and to the incorrect principle on which the original amount debitable to the Railway was calculated, it might seem that the Railway gain no

* This in original scheme was Rs. 9,000
 † As now proposed 3,893
 Decrease from original scheme — 5,107

benefit under the conditions of an increased supply; but that is not so, because the works under Mr. Oldham's plan would, as shown, have cost almost as much and the pumping lift would have been 180 feet against 145 feet under my original scheme and against $105 + 60 = 165$ under the one I am now suggesting.

10. Nor are Colonel Coaker's suppositions correct in regard to the debits under pipes and laying pipes. The Company were not charged with any portion of any main except that through which their water is to pass. That the debit was a very reasonable one may, I think, be said because the Railway Company calculates the cost of their own pipe at Rs. 21,009 while my debit was (Jail not included) Rs. 20,900. The Agent in his No. 1685, of 28th October 1891, quotes the Chief Engineer who says that Rs. 2,000 should be added to carry the off-take beyond the confluence of the Kodamurty river (where our proposed pumping station is situated) and that the rate put down for piping is too low and that the estimate would have to be increased by Rs. 9,000. My only fear is therefore that I have not debited a large enough proportion of the cost of the piping to the Company who certainly, in this instance, gain by co-operation.

11. As to the other items in the estimates, I do not think it will be wise to make any reductions in the size of the pump-house, nor of its anticipated cost; if there is any saving, the Company would benefit eventually. There are no changes in the debits as to piping, which remain the same size, except in some instances where an increase will fall on the Municipality.

12. The general results are that the Company will now be asked to pay Rs. 17,377 less for capital cost and Rs. 5,107 less per annum, while the shares of the Military and Jail are also decreased.

13. The whole cost of the scheme is also decreased, but unfortunately that of Municipality will be slightly more.

14. A revised estimate is sent and is exhibited in detail in Appendix I (1), while in I (2) and I (3) are exhibited the former estimates in my letters Nos. 251 and 1371, respectively.

15. In conclusion, I would point out that the Company are urgently in need of the water and that if the Municipality delay in commencing the work, the Company may yet withdraw. In G.O., dated 4th May 1891, No. 671, it is stated that the Municipality had to meet an expenditure of Rs. 3,100 more than was originally anticipated. This will unfortunately be still further increased as follows:—

Proportion of initial cost to be borne by Municipality	Rs.
Deduct half-grant by Government	3,66,435
	1,83,217
Deduct savings available	1,83,218
	15,500
	1,67,718
The yearly sum required to clear off this amount in 30 years with interest at $4\frac{1}{2}$ per cent. will be	10,297
Add proportionate working charges	23,491
Total annual cost to the Municipality	33,788
Deduct (Rs. 31,213 — Rs. 3,100—vide paragraph 39 of Sanitary Engineer's letter No. 251, of 8th April 1891, embodied in G.O., dated 4th May 1891, No. 671 M., Local and Municipal)	28,113
Increased cost of scheme as compared with Mr. Oldham's scheme	5,675

This need not form any bar to beginning the scheme as the greater part of the annual expenditure is for pumping charges which can be reduced by affording a reduced supply to the town; in fact, if the Municipality were only to deliver 10 gallons per head to begin with they can easily arrange to meet the expenditure. I trust, therefore, Government will be able to sanction the scheme at an early date and that the arrangements now proposed will be satisfactory to the Company and the other bodies concerned.

ENCLOSURES.

APPENDIX I (1).

SCHEME proposed in foregoing report.

	Town.	Railway.	Military.	Jail.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Infiltration works	22,922	2,547	1,069	382	..
Engine and boiler house—					
Main	10,927	4,334	1,817	532	..
Subsidiary	2,675	2,445	513	367	..
Engines and pumps—					
Main	64,370	7,150	3,000	1,080	..
Subsidiary	4,830	4,390	930	650	..
Pipes	1,77,585	20,720	8,700	2,000	..
Additional cost	5,078	..	..	..	..
Valves and fountains	15,185	1,769	740	180	..
Laying pipes	21,724	2,532	1,063	255	..
Additional cost	424	..	..	..	..
	3,25,720	45,887	17,832	5,446	..
Contingencies, at $12\frac{1}{2}$ per cent.	40,715	5,736	2,229	680	..
	3,66,435	51,623	20,061	6,126	..
Total	..	..	..	..	4,44,245

* This is without the piping which is to supply the Jail and solely for the use of the Jail—vide my No. 1371, dated 1st October 1891.

APPENDIX I (2).

Vide my letter No. 251, of 8th April 1891 (Original scheme).

	Town.	Railway.	Sepoy line.
	Rs.	Rs.	Rs.
Infiltration works	23,253	2,583	1,084
Engine and boiler house	11,046	4,622	1,942
Engines, boilers and pumps	67,256	28,692	12,052
Pipes	1,79,327	20,900	8,778
Valves and fountains	15,337	1,787	750
Laying pipes	21,944	2,557	1,073
	3,18,163	61,141	25,679
Contingencies including establishment, at $12\frac{1}{2}$ per cent.	39,837	7,859	3,321
	3,58,000	69,000	29,000
Total	..	4,56,000	..

APPENDIX I (3).

Vide my letter No. 1371, of 1st October 1891 (Original scheme, but with Jail included).

	Town.	Railway.	Sepoy lines.	Jail.
	Rs.	Rs.	Rs.	Rs.
Infiltration works	22,922	2,547	1,069	382
Engine and boiler house	10,927	4,334	1,817	532
Engines, boiler and pumps	67,031	26,550	11,150	3,269
Pipes	1,77,585	20,720	8,700	2,000
Valves and fountains	15,185	1,769	740	180
Laying pipes	21,724	2,532	1,063	255
	3,15,374	58,452	24,539	6,618
Contingencies, at $12\frac{1}{2}$ per cent.	39,626	7,368	3,091	832
	3,55,000	65,820	27,630	7,550
	..	4,56,000	..	..
As against previously	3,58,000	69,000	29,000	..
	..	4,56,000	..	..

ORDER—dated 30th November 1891, No. 2113 M., Local and Municipal.

With the first of the letters read above, the Chairman of the Municipal Council, Trichinopoly, submits proposals for defraying the cost of the scheme of water-supply sanctioned in the second Government order read above. It is now, however, proposed to modify the arrangements approved of in that order with a view to the inclusion of the Jail in the general plan and to meet the objections taken by the South Indian Railway Company to the scheme and to the distribution of its cost between the participants. According to the modified scheme now submitted by the Sanitary Engineer in the last letter read above, the cost will be redistributed as follows:—

	Capital outlay.	Working charges per annum.
	RS.	RS.
Municipality	3,66,435	23,491
Railway Company	51,623	3,893
Military Department	20,061	1,327
Jail	6,126	584
Total	4,44,245	29,295

The arrangements proposed seem to be satisfactory, but as they differ considerably from those previously submitted, the papers will be communicated to the various bodies and departments concerned in continuation of previous orders. It is observed, from paragraph 6 of the endorsement by the Consulting Engineer for Railways, transferred with the fourth letter read above, that the cost of a separate scheme for the Railway Company, as now contemplated, will be Rs. 8,925 per annum, while the share debitable to the Company under the revised scheme submitted by the Sanitary Engineer will be Rs. 7,765 only per annum. This scheme should, therefore, be considered at a very early date by the Railway Company and its decision communicated to Government as soon as possible.

2. The proposals now made entail a considerable increase in the outlay to be met from Municipal funds, but the Sanitary Engineer is of opinion that this need not form any bar to the execution of the scheme, as arrangements may be made for supplying the town at first with only 10 gallons of water per head of population, instead of 15 gallons per head. Mr. Jones does not state what would be the saving to the Municipality under these conditions, nor whether it is possible, while delivering the smaller quantity of water to the town, still to supply the full quantity to the Railway, Military lines and Jail. The Sanitary Engineer will furnish the necessary information with regard to these points.

3. Turning to the financial part of the question, so far as the Municipality is concerned, it is clear that the cost of the scheme, when in full working order, cannot be met from Municipal funds under present conditions. In the circumstances now stated, the Government will be prepared to increase the grant-in-aid from Provincial funds to Rs. 2,22,000 and the share of the capital cost debitable to the Municipality will thus be reduced to Rs. 1,44,435. As pointed out by the Collector, the Council should be able to meet Rs. 31,400 of this from the accumulated savings of the two years preceding the commencement of operations. The amount remaining to be borrowed will thus be Rs. 1,13,035 or, say, Rs. 1,10,000, the balance being met from general revenues in the course of executing the work. The annual charges involved by the scheme will thus be—

	RS.
Service of loan (30 years at $4\frac{1}{4}$ per cent.)	6,555
Working charges	23,491
Repair of pipes	5,000
Total	35,046

Against this the Municipal Council and the Collector have, from time to time, submitted proposals which may be summarized as follows:—

Sources of increased income.	Amount. RS.
1. Extra revenue from revision of house and land taxes, completed November 1890	5,400
2. Water-tax on portions of the town supplied	10,500
3. Extra income from markets	4,000
4. Slaughter-house	1,000
5. Saving in existing water establishments, &c.	2,000
6. General revenues	3,300
7. Extension of profession-tax to the last three classes of the schedule.	2,000
Total	28,200

It thus appears that there will be an annual deficit of at least Rs. 6,846 which can only be met by increased taxation for which legislation will be necessary. The question of revising the arts-tax schedule will be considered when the Act is amended, but the imposition of octroi duties, as suggested by the Council, cannot be permitted. Final orders relative to the execution of the scheme will issue when the information called for in these Proceedings has been furnished and the decisions of the Military Department and of the Railway Company on the questions referred to them have been received.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Trichinopoly,
through the Collector.
„ Public Works Department, Railway Branch,
with three enclosures returned.
„ Military Department.
„ Judicial Department.
„ Sanitary Engineer, with one enclosure returned.

Exd. P. L. Pereira.

Gobt. of {1891} Madras.
LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 30th Nov. 1891, No. 2113 M.

NOVEMBER.

Water-supply.

Passing orders on the distribution of the cost of the extended — scheme of Trichinopoly now proposed by the Sanitary Engineer.

MILITARY DEPARTMENT, 1ST FEBRUARY 1892, No. 698.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Cantonments—Water-supply.

Read the following papers:—

No. 1. *Proceedings of the Madras Government, Local and Municipal Department; dated 30th November 1891, 2113-M.*

ABSTRACT.—Passing orders on correspondence embodying revised proposals of the Sanitary Engineer, Madras, in connection with the Trichinopoly water-supply scheme.

No. 7242.

Referred to His Excellency the Commander-in-Chief for favour of remarks, through the Controller of Military Accounts, with advertence to Proceedings of Government, No. 4807, dated 28th August 1891.

(By Order.)

FORT ST. GEORGE,
17th December 1891.

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

To the Quarter Master General.

No. 2. *From Colonel A. G. HUTCHINS, for Quarter Master General, Madras Army, to Brigdr.-Genl. H. R. HOPE, Secretary to Government, Military Department; dated Ootacamund, 7th January 1892, No. 43-B (Cantonments—Water-Supply).*

In returning reference order No. 7242, of 17th December 1891, I am desired to state that the Commander-in-Chief is glad to observe from the correspondence recorded in Proceedings of Government, No. 2113-M, of 30th November 1891, that the charge proposed to be debited to the Military Department for the supply of water to troops at Trichinopoly, both initial and annual outlay, is considerably less than that formerly intimated, and His Excellency trusts that the sanction of Government may be obtained for the outlay, seeing how very necessary it is that the troops should be furnished as early as possible with a pure water-supply, cholera having recently appeared in the lines of the 3rd Light Infantry at Trichinopoly.

2. It has already been pointed out in this office letter, No. 1623-B of 16th June 1891, para. 2, as recorded in Proceedings of Government, No. 4807 of 28th August 1891, that no permanent reduction of the present regiment at water establishment is feasible.

No. 3. *With report from Controller of Military Accounts; dated 19th January 1892, No. 32-G.*

No. 4. *Telegram from the Secretary to the Government of Madras, Military Department, to the Secretary to the Government of India, Military Department, Calcutta; dated Fort St. George, 21st January 1892, No. 424.*

My 4808 of 28th August last regarding Trichinopoly water-supply.

2.

MILITARY DEPARTMENT, 1ST FEBRUARY 1892, No. 698.

Under revised scheme which will be submitted shortly, provision of Rs. 20,061 on account of initial outlay and Rs. 1,327 on account of annual expenditure will be necessary in military budget, 1892-93, in lieu of sums given in my above-quoted letter.

No. 5. ORDER THEREON, 1st February 1892, No. 698.

The foregoing correspondence will be forwarded to the Government of India, in continuation of Proceedings of Government, No. 4807, dated 28th August 1891, and telegram No. 424, dated 21st January 1892, above recorded.

No. 6. *To the Secretary to the Government of India, Military Department;
dated 1st February 1892, No. 699.*

(True Extract.)

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

To the Quarter Master General.
" Controller of Military Accounts.
" Local and Municipal Department.
" Public Works Department, for information.

Exd. T. K. Narayana Aiyangar.

Govt. of {1892} Madras.
MILITARY.

To THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated February, 1st.

Issued

Recd.

Encl.

G.O., 1st February 1892, No. 698.

FEBRUARY.
Nos. 1—6.

Cantonments—Water-supply.

Trichinopoly water-supply scheme.—Correspondence embodying revised proposals of the Sanitary Engineer, Madras, in connection with the —, forwarded to the Government of India.

No 372 W of 6 February 1892

Communicated to the
Supg Engineer in circle for
information

(52) J.P.

W

SEVI circle

APPENDIX E TO G.O. No. 171, FINANCIAL, DATED 6TH MARCH 1914. 13

The increase under Courts of Law was due to the appointment of two temporary Puisne Judges to the High Court (1,14) and of additional Subordinate Judges (33), the deputation of a District Judge to enquire into the adequacy of the Judiciary (25), revision of taluk establishments and pay of Stationary Sub-Magistrates (98), and larger expenditure under pleaders' fees (54), grain compensation allowance (81) and process-service establishments (43). Under Police the increase occurred chiefly under District Executive Force (3,21), of which (90) was under travelling allowance and (1,96) under grain compensation allowance. The large increase under Education was chiefly on account of larger grants to the University (5,92) and to local bodies (5,16) and larger expenditure under grants-in-aid (5,17) and for the development of Government schools (225), while that under Medical was due mainly to increased expenditure on hospital necessities, instruments and chemicals, and indented Europe stores in the General Hospital and the Medical College (45), the expansion of the operations of the Special Malaria Board (63), investigation of Kala-Azar (12), transfer of charges on account of electric lights and fans in medical institutions from Civil Works (35), privilege leave allowances paid to the Surgeon-General and rank promotions of officers in the Indian Medical Service (35), and grants to the Provincial Committee of the Countess of Dufferin Fund (12). Additional grants given by the Government of India and the Local Government towards improvement of agriculture and for the formation of a quinine reserve account for the increased expenditure under Scientific, etc., Departments. The increase under Civil Works is accounted for by larger grants paid to local bodies for educational buildings (5,31) and sanitary improvements (19,00) and to the Madras Corporation (13,42) for water-supply and drainage works from the imperial assignments made for the purpose, and larger outlay in the Public Works department for new buildings (6,49), roads and bridges (84) and on Miscellaneous Public Improvements (1,94). The decrease under Forest was brought about by the curtailment of departmental operations and the more extensive use of contract agency, while the large expenditure (5,12) on account of Delhi Coronation Darbar in 1911-1912 is chiefly responsible for the large decrease under General Administration.

8. Actuals compared with Budget.—The more important variations are—

Land Revenue	3,58 less
Forest	3,60 "
Courts of Law	3,25 more
Police	5,26 "
Education	6,65 "
Medical	8,87 less
Stationery and Printing	2,72 more
Irrigation	3,42 less
Civil Works	5,90 more

Under Land Revenue, the lump provision for establishment previously charged to the Proprietary Estates' Village Service Fund was not fully utilized (2,39). Under Forest the decrease was chiefly due to curtailment of departmental operations referred to above, while under Courts of Law the increase was mostly on account of additional temporary courts of Subordinate Judges and District Munsifs (2,30). The excess under Police was chiefly under District Executive Force (5,14), of which 57 was under Police Force and 3,97 under Allowances. The large increase under Education was due to expenditure from the further additional grants sanctioned by the Government of India in the course of the year for the development of the University (4,65) and improvement of education (7,35), which was accounted for partly under "Civil Works" and partly under this head. Under Medical, the lump grant for sanitation (8,00) was transferred to "Civil Works" and the provision for contribution to the Edward VII Memorial Committee in connection with a hospital and sanatorium for consumptives (2,00) was not utilized. The purchase of the Lawrence Asylum Press (3,00) is mainly responsible for the increased expenditure under Stationery and Printing. The grant under Irrigation could not be fully used up on account of water in tanks, scarcity of labour, and abandonment of certain works. Under Civil Works, the increase was

mainly due to additional grants to local bodies for educational buildings (5,51), the transfer from "Medical" of the lump grant for sanitary improvements (8,00), counterbalanced by lapses in the provision made in the Public Works budget (7,40).

9. The following summary compares the opening balance, receipts, expenditure and closing balance in respect of the accounts of the two years 1911-1912 and 1912-1913 and the budget for 1912-1913:—

	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.
Opening balance	1,55,90	1,87,42	1,85,29
Receipts	7,01,32	6,92,51	8,08,38
Expenditure	8,57,22	8,79,93	9,93,67
Closing balance	6,71,93	7,57,52	7,65,08
Surplus	1,85,29	1,22,41	2,28,59
Deficit	29,39	65,01	43,30

The deficit of 65,01 budgeted for would really be 69,01, but for the fact that the receipts included an assignment of 8,00 given by the Government of India for Education, while the corresponding provision made on the expenditure side was only 4,00. This excess expenditure of 69,01 budgeted for in excess of receipts is made up as follows:—

(a) A balance of 13,82 from the special non-recurring grants given by the Government of India in 1910-1911, viz.—

(i) 5,82 for education and sanitation and

(ii) 8,00 for buildings in connection with the scheme for the constitution of additional district, sub-divisional and other charges.

(b) 11,50 out of the special non-recurring grants (14,50) given by the Government of India in 1911-1912, viz.—

(i) 8,00 for sanitation and

(ii) 3,50 for agriculture and allied objects.

(c) 12,50 out of the 25,00 given in 1911-1912 to be passed on to the Corporation of Madras in 1912-1913 and 1913-1914.

(d) 31,19 for various non-recurring objects, chiefly aid to educational institutions and local bodies from the accumulated balances (*vide* Government of India, Finance department, letter No. 7204, dated 4th December 1911, sanctioning the Local Government's proposal to provide in the budget estimate for 1912-1913 a sum of about 30 lakhs out of accumulated balances).

The apparent surplus of 43,30 in the actuals includes the following special assignments made by the Government of India in 1912-1913 for expenditure in future years—

(i) Items 13 to 15 of the statement in paragraph 12 below ..	LAKHS.
(ii) Balance of item 10 of the statement referred to above ..	88,00
	2,25

Total .. 90,25

Excluding this, the actual result is only a deficit of 46,95 and is better than the budget (65,01) by 18,06.

10. The following statement compares in detail the assignments from Imperial to Provincial and *vice versa* in the accounts of 1911-1912 and 1912-1913 and in the budget for 1912-1913.

	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.
IMPERIAL TO PROVINCIAL.			
1. Assignment on account of the transfer of certain taluks from Central Provinces to Madras	..	..	80
2. Assignment to Provincial on account of the outstanding cost of enfranchisement operations yet to be reimbursed to Provincial Funds	..	..	1,52
3. Contribution to Provincial towards the discharge of the debts of certain civil debtors released on the Delhi Coronation Darbar day	6	..	..
4. Assignment to Provincial on account of the grant of Royal bonus of half a month's pay in connection with the Delhi Coronation Darbar	4,78	..	1,53
5. Assignment to Provincial towards charges incurred on the investigation of the disease known as Delhi sore (G.I., F.D., No. 4465-A., dated 19th July 1911)	4	..	..
6. Assignment to Provincial on account of the credit to Imperial revenues of a moiety of the recoveries from the Proprietary Estates' Village Service Funds of the expenditure incurred from Provincial revenues on enfranchisement operations (G.I. No. 4979-F., Financial, dated 24th September 1910)	15	..	..
7. Assignment to Provincial in connection with Famine Relief Scheme (G.I., F.D., No. 1674-A., dated 20th March 1907, and G.I., F.D., No. 165-A., dated 10th January 1908)	2,50	2,50	2,50
8. Recurring assignment for the development of the Madras University (G.I. No. 1368-E.B., Financial, dated 13th April 1912)	..	..	65
9. Non-recurring assignment for the development of the Madras University (G.I., No. 1368-E.B., Financial, dated 13th April 1912)	..	..	4,00
10. Contribution on account of Archaeological Works (G.I., F.D., No. 3944-F., dated 30th June 1911, and No. 271-F., dated 27th July 1912)	5	..	10
11. Assignment to cover grant to the Lawrence Asylum at Ootacamund	..	..	20
12. Contribution towards the cost of the appointment of a Scientific Officer to assist the planting industries in Southern India by the Administration of Coorg for five years from 1909-1910 (G.I., F.D., No. 4001-A., dated 7th August 1909)	1	1	1
13. Assignment in connection with the scheme for redistribution of district and divisional charges, etc. (G.I., F.D., No. 1726-17-A., dated 29th March 1909)	..	75	75
14. Non-recurring assignment for the erection or improvement of hostels (G.I., F.D., letter No. 228-F., dated 18th July 1912)	..	..	4,50
15. Non-recurring assignment on account of the orders of the Government of India, regarding the privileges and conveniences enjoyed by the Resident in Travancore and Cochin— <i>vide</i> G.I., F.D., No. 7483-A., dated 22nd December 1911	5	..	..
16. Recurring assignment for the improvement of aided English schools (G.I., No. 227-F., Financial, dated 18th July 1912)	..	..	80
17. Recurring contribution to Provincial for the extension of education among the poorer classes of the domiciled community in the City of Madras (G.I. No. 474-F., dated 22nd October 1912)	..	..	30
18. Assignment to Provincial on account of expenditure incurred on illumination of Imperial buildings in connection with the Royal visit	6	..	..
19. Assignment to Provincial for grant to District Board, Kistna, for repairing the Manginapudi-Masulipatam road	40	..	..
20. Special assignment to Provincial for grant to the Madras Corporation for expenditure on Drainage and Water Works schemes	25,00	..	..
21. Special non-recurring assignment for agriculture and allied objects	6,50	..	..
22. Special non-recurring assignment for education	..	..	49,00
23. Special recurring assignment for education	..	8,00	8,25
24. Special non-recurring assignment for sanitation	8,00	..	27,00
25. Recurring assignment on account of remission of Proprietary Estates' Village Service Cess and consequent provincialisation of the establishment paid from Local Funds	..	10,80	7,05
26. Assignment to Provincial on account of Stipends to Title-holders, Government of India letter No. 637 I.B., Foreign Department, dated 12th March 1912	..	..	3
27. Assignment for improvement of sanitary services	..	..	16
28. Special non-recurring assignment for discretionary grants	..	..	12,00
Total Imperial to Provincial	47,60	22,06	1,20,95
MISCELLANEOUS TRANSFERS.			
PROVINCIAL TO IMPERIAL.			
29. Fixed assignment under the Provincial Settlements (No. 165-A., dated 10th January 1908, and G.I., F.D., No. 4124-F., dated 8th July 1911)	18,09	18,09	18,09
30. Recurring assignment to Imperial due to the reduction from 18 to 8 per cent. of the percentage charged to Provincial revenues on the value of imported stationery stores (G.I., No. 702-A., Finl., dated 1st November 1912)	..	..	29
31. Assignment on account of the imperialisation of the P.W.D. Account Staff	85	1,38	87
32. Assignment from Provincial to Imperial towards the extension and improvement of the Lawrence Asylum buildings at Ootacamund	..	35	35
Total Provincial to Imperial	18,94	19,82	19,60
Net addition to the Provincial share	28,66	2,24	1,01,35

Item 1 represents the recurring assignment of 24 for the years 1911-1912 and 1912-1913 and a grant of 12 for 1910-1911.

Items 2, 4, 9, 11, 14, 22, 24 and 28 were special non-recurring assignments for the year under review, but no portion of the assignments against items 22, 24 and 28 were allotted during the year, as they are intended for expenditure in future years.

Item 10.—Provision for this assignment is made in the first instance in the India estimates and subsequently transferred to the provinces concerned.

Item 25.—The variation between the actuals and the budget is due to charges on account of establishments formerly paid from the Proprietary Estates' Village Service Fund having fallen much below the budget estimate.

Item 26.—This is a fixed recurring assignment based on the amount of stipends payable to title-holders in 1911-1912, viz., Rs. 1,600. The accounts include arrear adjustment for 1911-1912.

Item 27.—A recurring assignment of 35 was sanctioned to meet the cost of Deputy Sanitary Commissioners and Health officers with effect from 1912-1913. But the actual assignment taken credit for is on account of Health officers only, as Deputy Sanitary Commissioners have not yet been appointed.

Item 31.—The provision of 1,38 made in the budget was reduced provisionally to 94 in the accounts, as the pay of the Public Works Divisional accountants provided for under "18. General Administration—Imperial" continues to be debited to the head "45. Civil Works—Public Works Department (Provincial)." The further reduction to 87 was made in order to compensate Provincial Revenues for the equal distribution of the charges under "42. Working Expenses" between Imperial and Provincial according to the Provincial Settlement whereas the percentage for establishment charges is only 21½ under Provincial against 23 under Imperial.

11. Balance.—The closing balance of 2,28,59 was greatly in excess of the prescribed minimum of 20,00 even after excluding the Imperial assignment of 88,00 (items 22, 24 and 28 in paragraph 10), which was expressly sanctioned for expenditure in 1913-1914 and subsequent years, and the unspent balance of 24,20 of the assignments sanctioned for special expenditure (items 1 to 12 of the statement in paragraph 12 below).

12. The following statement shows the balance of grant left unspent at the close of 1912-1913 out of Imperial assignments sanctioned for special expenditure:—

Item of special expenditure.	Assignment sanctioned during and before 1911-1912.	Assignment sanctioned in 1912-1913.	Expenditure up to the end of 1911-1912.	Expenditure in 1912-1913.	Balance.
1. Buildings (Sir William Meyer's scheme) ..	18,50	..	7,25	4,35	6,90
2. Sanitation (non-recurring)	12,25	..	2,00	10,25	..
3. Education (do.)	6,57	..	3,05	3,52	..
4. Grant to the Presidency Corporation, Madras (non-recurring).	25,00	..	..	12,50	12,50
5. Agriculture and other allied objects (non-recurring)—					
(a) Sugarcane breeding station	2,50	..	..	56	1,94
(b) Agricultural, Veterinary and Forest objects.	1,00	..	..	39	61
6. Cinchona reserve (non-recurring) ..	3,00	..	..	3,00	..
7. Development of Madras University (recurring)	..	65	..	65	..
8. Development of Madras University (non-recurring).	..	4,00	..	4,00	..
9. Improvement of aided English schools (recurring).	..	80	..	80	..
10. Improvement of hostels (non-recurring) ..	..	4,50	..	2,25	2,25
11. Education among the poorer classes of the domiciled community (recurring).	..	30	..	30	..
12. Coronation grant on account of education (recurring).	..	8,25	..	8,25	..
13. Sanitation (non-recurring)	..	27,00	..	..	27,00
14. Education (do.)	..	49,00	..	..	49,00
15. Discretionary grants (non-recurring) ..	..	12,00	..	..	12,00
Total ..	68,82	1,06,50	12,30	50,82	1,12,20

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Ordinary revenue	6,65,28	6,81,00	6,83,62	Increase is chiefly due to larger Proprietary Estates Village service receipts (3,01).
Sale of Government estates	..	2	..	No estate was sold during the year.
Sale-proceeds of waste land and redemption of land-tax.	1,80	41	1,54	Increase is due to the sale of a large block of swamp in the Tiruchendur taluk (Tinnevely district) and of a greater number of river accretions and waste lands in the South Canara district.
Fisheries and other receipts classified as miscellaneous land revenue.	3,12	2,50	2,98	Fluctuating item.
Deduct land revenue due to irrigation.	6,70,20 1,04,87	6,83,93 1,01,08	6,88,14 1,07,20	
Total ..	5,65,33	5,82,85	5,80,94	
Provincial share (one-half) ..	2,82,66	2,91,42	2,90,47	The large increase is due to special assignments from Imperial chiefly for improvement of education and sanitation.
Add transfers between Imperial and Provincial.	+ 28,66	+ 2,24	+ 1,01,35	
Total Provincial ..	3,11,32	2,93,66	3,91,82	

B.—Review of actuals against actuals.

13. The larger revenue in 1912-1913 was 18,34 under Ordinary Revenue diminished by smaller receipts under sale-proceeds of waste land and redemption of land tax (26) and under Miscellaneous Revenue (14). The increase under Ordinary Revenue was due to (1) the credit of Proprietary Estates village service receipts under this head from 1912-1913 (8,01) (2) the introduction of resettlement rates in certain taluks and (3) the favourable character of the season.

C.—Review of actuals against budget under the major head as a whole.

14. Better revenue was chiefly due to larger Proprietary Estates Village service receipts (3,01), sale of a large block of swamp in the Tiruchendur taluk (Tinnevely district) and of a greater number of river accretions and waste lands in the South Canara district (1,13), and larger receipts under Miscellaneous Land Revenue (48).

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

IV.—Stamps.

Minor head or other divisions.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Court-fee stamps	81,39	84,02	85,73	Increase is explained to be due to the establishment of new Civil Courts during the year in some of the districts. Increase is attributed to large increase of monetary transactions during the year in many of the districts. Fluctuating items.
Commercial and other stamps ..	44,03	45,25	48,45	
Fines, Penalties and Miscellaneous ..	1,83	1,73	1,97	
Total ..	1,27,25	1,31,00	1,36,15	
Provincial share	63,63	65,50	68,08	

B.—Review of actuals against actuals.

15. The average increase during the three years ending 1911-1912 was 6,34. The increase in 1912-1913 over the actuals of the previous year was however 8,90. The increase under Court-fee stamps was only 4,34 against an average increase of 5,17 in the previous three years. The actuals under commercial and other stamps have been steadily increasing since 1909-1910, being 1,23 in 1910-1911 and 1,89 in 1911-1912 but the growth was abnormally high in 1912-1913 being 4,42 over the previous year's realisation. This is attributed to a very large increase of monetary transactions in several districts.

C.—Review of actuals against budget under the major head as a whole.

16. The actuals were better than budget by 5,15 chiefly under Court-fee stamps (1,71) and under commercial and other stamps (3,20) due respectively to the establishment of new Civil Courts and considerably larger increase of monetary transactions than was expected at the time of the preparation of the budget estimate.

V.—Excise.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
License and distillery fees and duties for the sale of liquors and drugs.	2,86,24	3,04,31	3,14,95	Actuals exceeded the anticipated growth of Revenue for which provision was made in the budget. Do. do. Budget did not anticipate any growth of revenue, which was however realized by increase of consumption due to favourable season. The fall is trifling.
Opium	10,02	10,50	11,99	
Duty on ganja	3,18	3,00	3,80	
Other receipts	1,20	1,19	1,13	
Total ..	3,00,64	3,19,00	3,31,87	
Provincial share ..	1,50,32	1,59,50	1,65,93	

B.—Review of actuals against actuals.

17. The increase of 31,23 was due mainly to (1) competition for arrack and toddy shops stimulated by prospects of favourable season at the time of sales, (2) enhancement of the rates of excise duty on country spirits and of tree-tax in certain districts, (3) enhancement of the rates of price of opium by Rs. 5 per seer and (4) increase in consumption brought about by favourable season. The normal average annual growth of revenue since 1906-1907 was about 23 lakhs, lakhs and 8½ lakhs respectively. The increase in 1912-13 over the previous year was however 31 lakhs.

C.—Review of actuals against budget under the major head as a whole.

18. The actuals have largely exceeded the anticipated growth of revenue for which the budget provided.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Income-tax—Civil and Public Works Officers, Madras.	32,06	32,42	34,81	See review C below.
Provincial share ..	15,03	16,21	17,41	

B.—Review of actuals against actuals.

19. The increase in the actuals of 1912-1913 over those of 1911-1912 is explained to be due to early assessment and prompt collection in some of the districts, notably in Madras, Kistna, South Arcot, Trichinopoly and Madura.

C.—Review of actuals against budget under the major head as a whole.

20. Same explanation as above.

IX.—Forest.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Timber and other produce removed by Government Agency.	14,94	14,60	10,40	Decrease is due mainly to general stoppages of departmental operations and closure of Government depots. The fall was chiefly under firewood (5,29) and partly under bamboos (22) and minor produce (17) counterbalanced to a certain extent by increased receipts under timber (50) and sandalwood (98).
Timber and other produce removed by consumers or purchasers.	23,65	23,30	25,89	
Other receipts	3,10	2,70	4,82	The increase under this head was chiefly due to sale of a large number of elephants, heavier composition fees realized, and larger receipts from shooting licenses and disposal of property seized in forest offences.
Total ..	41,69	40,60	41,12	

B.—Review of actuals against actuals.

21. The revenue on the whole was worse by 57. Owing to general stoppage of departmental operations and closure of depots, the receipts under timber, etc., removed by Government Agency fell by 4,54, the decrease chiefly under firewood (5,18) having been counterbalanced by an increase mostly under sandalwood (87). The consequent extension of contract working resulted in better receipts under the head timber, etc., removed by consumers and purchasers 2,24. The increase chiefly under timber (42), firewood (1,71) and grazing and fodder grass (57) was counterbalanced partly by a decrease under minor produce (62) which was largely due to failure of crops in some localities, lower prices realised for the produce in others, and concession granted to Local Fund Department contractors in some districts to quarry road materials free. There was also an improvement of 1,73 under other receipts chiefly due to large sales of elephants, collection of arrear rents, value of lands newly leased on Anamalai estates, and heavier compounding fees.

C.—Review of actuals against budget under the major head as a whole.

22. The actuals were better than budget by 52. Owing chiefly to the curtailment of departmental operations and the extension of contract-working there was an improvement of only 2,59 under timber, etc., removed by purchasers against a fall of 4,20 under timber, etc., removed by Government Agency. But there were better realisations under other receipts by 2,13 chiefly due to a large sale of elephants, heavier composition fees, larger credits on account of shooting licenses and by disposal of property seized in forest offences.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Fees for registering documents.	17.45	17.75	19.19	Better revenue is attributed to larger registrations in 1912-1913, the main reasons for which are to be found in the high level of the prices of food-grains and the generally favourable character of the agricultural seasons which attracted investments in land, increased commercial activity, and the execution of a larger number of leases in zamindaris.
Fees for copies of registered documents.	49	48	54	No remarks.
Other receipts	2.64	2.57	2.85	The annual increase fluctuates considerably and though the budget estimate for 1912-1913 allowed for an increase of 11 over the actuals of 1910-1911, the actuals advanced by 18 in 1911-1912 and by 21 in 1912-1913.
Total	20.58	20.80	22.58	

B.—Review of actuals against actuals.

23. The number of registrations rose from 12,84,909 in 1911-1912 to 1,370,836 in 1912-1913 and the revenue under the head "Fees for registering documents" increased from 17.45 lakhs to 19.19 lakhs. The main reasons which contributed to these increases are to be found in the high level of the price of food-grains and the generally favourable character of the agricultural seasons which attracted investments in land, increased commercial activity, the absence of epidemics in tracts the registrations in which were affected seriously thereby in 1911, the additional facilities afforded by the new offices opened in that year, and the execution of a larger number of leases in zamindaris. The increases under the other minor heads were not abnormal.

C.—Review of actuals against budget under the major head as a whole.

24. The actuals were better than budget for the same reasons as above, as the budget mainly followed the revised estimate of 1911-1912.

SECTION B.—INTEREST.

XII.—Interest.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
To Municipalities and other public Corporations.	1.72	1.69	1.68	No remarks.
On advances to cultivators and advances under Special Laws.	2.64	2.70	2.52	The budget based on the actuals of 1911-1912 proved to be an overestimate. The actuals of 1910-1911 were only 2.38.
On Securities of Provincial Funds.	7	6	7	No remarks.
Total	4.43	4.45	4.27	

B.—Review of actuals against actuals.

25. There has been a fall of 16 due to a fall of 12 under Interest on advances to cultivators and advances under special laws and 4 under Interest on Loans to Municipalities and other public Corporations.

C.—Review of actuals against budget under the major head as a whole.

26. Fall of revenue is under Interest on advances to cultivators.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Sale-proceeds of unclaimed and escheated property.	20	14	15	No remarks.
Court fees realized in cash.	25	22	24	No remarks.
General fees, fines and forfeitures.	8.33	5.80	9.77	The actuals were better than estimates by 64 under High Court-Translation and printing fees, and by 20 under magisterial fines, and include 10 on account of commission fees, etc., of the Administrator-General, whose appointment was constituted a regular salaried post and whose fees were therefore credited to Government for the first time in 1912-1913.
Other receipts	44	46	48	No remarks.
Total	9.22	9.62	10.64	

B.—Review of actuals against actuals.

27. The rise in the figures is prominently noticeable under High Court—Translation and printing fees (91) and magisterial fines (44). The actuals under the former head are 94 more than the average of the past five years and are the highest on record. The increase under the latter head is not much above the average increase in the past.

C.—Review of actuals against budget under the major head as a whole.

28. Actuals were better than estimates by 1.02, appreciably under High Court—Translation and printing fees (64) and magisterial fines (20). The budget did not take credit for commission fees, etc., of the Administrator-General (10), as the appointment was constituted a regular salaried post only late in the year.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVI-B.—Law and Justice—Jails.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Sale-proceeds of Jail manufac- tures	4,59	4,94	5,43	Larger supplies were made to the Police and Military departments at the close of the year than were anticipated in the budget. No remarks.
Other receipts	5	6	6	
Total ..	4,64	5,00	5,49	

B.—Review of actuals against actuals.

29. Larger supplies were made to the Police and Military departments towards the end of the year 1912-1913 than those that were made in 1911-1912.

C.—Review of actuals against budget under the major head as a whole

30. Larger supplies were made to the Police and Military departments than were anticipated in the budget.

XVII.—Police.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Police supplied to Public depart- ments, private companies and persons.	38	36	45	The increase is chiefly due to recoveries on account of grain compensation allowance (6) and receipts on account of Police guards supplied to the South Indian Railway in connection with the Indo-Ceylon works (3). The increase is mainly under motor vehicle license fees (4).
Presidency police	61	60	66	
Fees, fines and forfeitures other than cattle-pounds fees.	10	9	11	
Cattle-pound fees	3,44	3,44	3,53	The increase is mostly under fines on stray cattle. The increase is due to an adjustment in 1912-1913 of an erroneous debit of 9 under "20. Police" in previous year instead of under Public Works on account of the construction of a police building.
Other receipts	22	17	25	
Total ..	4,75	4,66	5,00	

B.—Review of actuals against actuals.

31. The increase was mostly due to recoveries on account of Police guards supplied to the South Indian Railway in connection with the Indo-Ceylon works (3) and grain compensation allowance of police supplied to Public departments, private companies and persons (3), to larger receipts under hackney carriage, motor vehicle, and other license fees (5), to larger fines on stray cattle (11), and to an adjustment (9) in the accounts of 1912-1913 on account of an erroneous debit under "20. Police" in the previous year, counterbalanced by a fall of (6) due to the cost of arms and ammunition returned into the arsenal having been ordered to be adjusted as abatement of charges and not taken as receipts.

C.—Review of actuals against budget under the major head as a whole.

32. The increase was under recoveries on account of police supplied to Public departments, private companies and persons (9), under Presidency Police (6) chiefly on account of motor vehicle license fees, under cattle-pounds (9) chiefly on account of fines on stray cattle, and under miscellaneous owing to an adjustment of (9) on account of an erroneous debit to "20. Police" in the previous year.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Fees from schools and colleges.	2,32	3,16	2,61	The budget included 1,00 on account of fees in Government Model schools which were not realized. Excluding this, the actuals were better than the budget by 45 chiefly made up of 31 under Law College fees, 8 under fees in Govern- ment Colleges—General, and 4 under fees from training schools.
Other receipts	91	27	35	
Total ..	3,23	3,43	2,96	The better receipts were chiefly on account of sales at the School of Arts and of manufactured articles in the Weaving department and in the Industrial schools.

B.—Review of actuals against actuals.

33. The actuals of 1911-1912 included 56 from the sale of the chrome-tanning factory and stock. Excluding this special receipt, the actuals were better in 1912-1913 by 29 chiefly under Law College fees (19) and fees in Government Colleges—General (5).

C.—Review of actuals against budget under the major head as a whole.

34. The budget included 100 on account of fees in Government Model schools which were not realized. Excluding this the actuals were better than the budget by 53 chiefly under Law College fees (31), fees in Government Colleges—General (8), fees from training schools (4) and under other receipts (8).

XX.—Medical.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Medical College and School Fees.	42	39	41	See review C below.
Hospital receipts	34	36	33	
Lunatic Asylum receipts ..	20	21	21	
Contributions	20	20	48	
Other Receipts	11	12	11	
Total ..	1,27	1,28	1,54	

B.—Review of actuals against actuals.

35. The actuals of 1912-1913 include a receipt of 28 placed at the disposal of the Government of Madras for anti-malarial projects from the Indian Research fund.

C.—Review of actuals against budget under the major head as a whole.

36. The actuals include a contribution of 28 received from the Indian Research fund for anti-malarial projects, for which the budget did not take credit.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XXI.—Scientific and other Minor departments.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Agricultural Receipts including receipts on account of Experimental Cultivation.	70	80	67	The fall was chiefly under "Sale of cotton lint and seeds" (11), due to short crop and restriction of area on seed cultivation.
Botanical and other Public gardens ..	5	6	6	....
Fees for Inspection of boilers ..	25	24	26	....
Cinchona Plantations	3,23	3,00	2,48	The fall is attributed to considerably reduced demands from Aligarh, Rangoon, and other places.
Veterinary and Stallion Receipts ..	17	14	17	....
Inland labour transport fees ..	1	1	2	....
Emigration fees	14	2	9	Emigration to Fiji was on a larger scale than was contemplated in the budget.
Examination fees— Government Examinations	1,60	1 77	1,72	The decrease is chiefly under fees for secondary school-leaving certificates (14) counterbalanced by better receipts under Government Technical Examinations (7) and Special Tests (2).
Village officers Special Test Examination.	12	11	12	....
Salt and Abkari Tests	3	2	2	....
Other examinations	2	1	1	....
Miscellaneous— Bacteriological Examination fees ..	1	1	1	....
Fishery bureau receipts	3	4	1	....
Marine Aquarium receipts	5	5	5	....
Other receipts	1	1	2	....
Total ..	6,42	6,29	5,69	

B.—Review of actuals against actuals.

37. The fall was chiefly under Cinchona Plantations (77) due to reduced demands from customers and Emigration fees (5) counterbalanced by better receipts from Examination fees (10).

C.—Review of actuals against budget under the major head as a whole.

38. The decrease was chiefly under Cinchona (54) due to smaller demands for quinine from customers, under agricultural receipts (13) mainly on account of fall in the sale of cotton lint and seeds due to short crop and restriction of area on seed cultivation and under examination fees (4), counterbalanced by larger Emigration receipts (7).

SECTION E.—MISCELLANEOUS RECEIPTS.

XXII.—Receipts in aid of superannuation, retired and compassionate allowances.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Contributions for Pensions and Gratuities	87	85	94	See review C below.

B.—Review of actuals against actuals.

39. See review C below.

C.—Review of actuals against budget under the major head as a whole.

40. Contributions on account of officers lent to railways, hitherto credited as Imperial, are now credited as Provincial commencing from the accounts of 1912-1913.

SECTION E.—MISCELLANEOUS RECEIPTS—continued.

XXIII.—Stationery and Printing

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Receipts from the sale of Stationery.	9	7	7	No remarks.
Sales of Gazettes and other publications— Government Press (Secretariat Presses).	42	46	43	Fall is in the sale of Acts and Books.
Collectorate Presses ..	5	9	9	
Sale of Acts and Books— (Under the control of) High Court.	4	4	4	
Sale of publications by the Board of Revenue (Settlement Department).	2	2	1	The fall is due to the transfer of the management of the Madras Bulletin of Co-operation to a private society.
Other Press receipts— Secretariat Presses	21	28	29	
Collectorate Presses	18	13	18	The budget was an under-estimate.
Total ..	1,04	1,09	1,11	

B.—Review of actuals against actuals.

41. The increase was due to the sale-proceeds (9) of unserviceable plant and stores of the Secretariat Press.

C.—Review of actuals against budget under the major head as a whole.

42. No remarks.

XXV.—Miscellaneous.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Unclaimed deposits	1 34	1,34	1,74	Larger lapses of deposits occurred chiefly under Revenue deposits in Godavari and Kistna, under Criminal Courts' deposits in Kistna, and under Civil Courts' deposits in Madura.
Government audit fees	31	30	30	
Contributions	74	62	61	
Miscellaneous fees, fines and forfeitures.	21	22	23	
Pearl-fishery receipts	32	35	20	The decrease is attributed to the comparatively small catches in the chank-fishery season of 1911-1912.
Other items	37	10	39	The increase is mainly due to an adjustment of 27 being the difference between the treasury and ledger balances under agricultural loans in certain districts.
Total ..	3,29	2,93	3,47	

B.—Review of actuals against actuals.

43. The increase was chiefly under Unclaimed Deposits 40 counterbalanced by a fall of 13 under Contributions and 12 under Pearl Fishery receipts. The figure under Contributions in 1911-1912 included arrears. The fall under Pearl Fishery receipts is attributed to the comparatively small catches in the chank-fishery season of 1911-1912.

C.—Review of actuals against budget under the major head as a whole.

44. The actuals were better under Unclaimed Deposits (40) and worse under Pearl Fishery receipts (15) and include an adjustment of 27 being the difference between the treasury and ledger balances under agricultural loans in certain districts.

SECTION J.—IRRIGATION—RECEIPTS.

XXIX.—Major Works—Direct Receipts.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
<i>Imperial.</i>				
Direct Receipts—Public Works officers—				
Godavari Delta system ..	1,25	1,30	1,33	No remarks.
Kistna Delta system ..	83	90	93	
Kurnool-Cuddapah canal ..	17	17	11	
Periyar system ..	9	10	12	
Other systems ..	19	17	22	
Total ..	2,53	2,64	2,74	
Provincial share ..	1,27	1,32	1,37	

B.—Review of actuals against actuals.

45. The improvement of 21 is made up of better receipts under Godavari (11) and Kistna Delta systems (10) and Periyar (3) and other systems (3) counterbalanced by a fall in the receipts on account of the Kurnool-Cuddapah canal (6).

C.—Review of actuals against budget under the major head as a whole.

46. The improvement of 10 is made up of better receipts under Godavari (6) and Kistna Delta systems (3) and Periyar (2) and other systems (5) counterbalanced by a fall in the anticipated revenue from the Kurnool-Cuddapah canal (6).

XXIX.—Irrigation—Major Works.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Portion of Land Revenue due to Irrigation.	1,04,87	1,01,08	1,07,20	See review C below.
Provincial share ..	52,43	50,54	53,60	

B.—Review of actuals against actuals

47. The increase occurred under all the systems except Srivaikuntam, Shatlatope, Tirukkōyilūr, and Cheyyar anicuts, and the Kurnool-Cuddapah canal. The decrease under the first four systems occurred mainly under second crop while under the last it was due chiefly to a decrease in the extent under "dry crops watered."

C.—Review of actuals against budget under the major head as a whole.

48. The increase is mainly due to the character of the season having been better than was anticipated at the time of the budget, the largest increase being under "Godavari Delta system" (5,10).

SECTION J.—IRRIGATION—RECEIPTS—continued.

XXX.—Minor Works and Navigation.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
In charge of Civil officers— Receipts on account of Minor Irrigation Works—Pro- vincial	12	15	22	See review C below.

B.—Review of actuals against actuals.

49. The variations were chiefly under fines particularly in Madura and Coimbatore districts.

C.—Review of actuals against budget under the major head as a whole.

50. The actuals were better than budget mostly on account of large fines credited chiefly in Madura and Coimbatore districts, on account of the cost of removing prickly-pears.

XXX.—Minor Works and Navigation (Madras).

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
In charge of Public Works Officers—Provincial.				
(i) Works for which Capital and Revenue Accounts are kept.	1,15	1,07	1,08	No remarks.
(ii) Works for which neither Capital nor Revenue Accounts are kept.	35	32	44	Excess is chiefly due to receipts for water supplied to the Papanāsam mills for which no provision was made in the budget and to sale of trees in tank-beds of Somavaram Reddi and Rambotha- palam tanks in the Guntūr division.
(iii) Agricultural Works ..	55	61	57	No remarks.
Total ..	2,05	2,00	2,09	

B.—Review of actuals against actuals.

51. The improvement of 2 under Agricultural Works and of 9 under "Works for which neither Capital nor Revenue Accounts are kept" due chiefly to sale of trees in certain tank-beds in Guntūr division and additional receipts in connection with Karaparambu toll was counterbalanced by a fall of 7 under Works for which Capital and Revenue Accounts are kept. The revenue under the last-mentioned head was specially heavy in 1911-1912 due to rise in navigation receipts in the Buckingham canal and to sale of silt for which there was heavy demand in the Thadepalli channel.

C.—Review of actuals against budget under the major head as a whole.

52. There was an improvement of 9. Actuals were better by 12 under "Works for which neither Capital nor Revenue Accounts are kept," chiefly on account of receipts for water supplied to the Papanāsam mills for which the budget did not provide, and to sale of trees in certain tank-beds in Guntūr division. Under agricultural works the actuals were short of budget by 4.

SECTION K.—BUILDINGS AND ROADS.

XXXI.—Civil Works.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Public Works in charge of Civil Officers.	8	8	14	See review C below.

B.—Review of actuals against actuals.

53. See review C below.

C.—Review of actuals against budget under the Major head as a whole.

54. The actuals of 1912-1913 include a special item of 5 representing the sale-proceeds of a shed for combustibles on the Madras Beach sold to the Madras Port Trust, for which the budget did not take credit.

XXXI.—Civil Works (Madras).

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against budget under each minor head.
Civil Works in charge of Public Works officers.	2,64	2,55	2,91	See review C below.

B.—Review of actuals against actuals.

55. The improvement was mainly under rents of buildings.

C.—Review of actuals against budget under the major head as a whole.

56. Same as above. The revised estimate of 1911-1912, which was repeated for the budget of 1912-1913, did not provide sufficiently for the progressive increase (average 38) exhibited by the actuals from 1907-1908 to 1909-1910, as the accounts of 1910-1911 exhibited a fall (of 12). The actuals of 1911-1912 however exceeded the revised estimate by 9 and the actuals of 1910-1911 by 27, and the accounts of 1912-1913 have further advanced by 27.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

1.—Refunds and Drawbacks.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Land Revenue	1,41	70	1,45	The actuals include 23 on account of adjustment of wrong credits to I. Land Revenue in previous years and 17 on account of refund of land revenue in proprietary estates. The actuals in 1907-1908, 1908-1909 and 1909-1910 were very low and the budget for 1912-1913 based on these actuals has proved an under-estimate
Stamps—				
Surplus process-service fees	2	2	2	
Others	1,42	1,36	1,46	
Assessed taxes	25	26	31	
Excise	41	30	35	
Total	3,51	2,64	3,59	
Provincial share	1,75	1,32	1,80	
Forest	34	22	23	
Registration	6	5	5	
Total	2,15	1,59	2,08	

B.—Review of actuals against actuals.

57. The accounts of 1911-1912 include two special items of forest refunds aggregating 15.

C.—Review of actuals against grant under the major head as a whole.

58. Excess was chiefly under Land Revenue refunds (75) of which 23 was on account of adjustment of wrong credits to I. Land Revenue in previous years and 17 on account of refund of land revenue in proprietary estates.

Net grant as per grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 1,86,400	RS. 2,07,620	RS. 21,220	..	..	RS. 21,220

59. Under article 99 and note 2 to article 156, Civil Account Code, no budget check is exercised by the district auditors in respect of this head and the only check exercised is with reference to article 1545. With reference to the progress of expenditure during the first ten months of the year additional allotments to the extent of Rs. 27,400 were obtained and it was thought that they would be sufficient. But the actuals chiefly under Land Revenue and Income tax refunds in the closing months of the year exceeded anticipations and caused the excess over the grant.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

2.—Assignments and Compensations.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Land Revenue compensation ..	5,02	5,18	4,70	A payment of 6 to the Raja of Anegundi provided for under this head was debited to 27. Territorial and Political pensions under an order of the Madras Government to change the classification with effect from 1912-1913. Malikana for the second half-year of 1912-1913 of the 1st Raja of Calicut amounting to 35 was paid only in May 1913. These chiefly account for the savings under this head. No remarks.
Excise compensation	42	42	43	
Total ..	544	560	513	
Provincial share ..	272	280	257	

B.—Review of actuals against actuals.

60. The decrease in 1912-1913 is due chiefly to delay in claiming a Malikana relating to the second half of 1912-1913 (35) and transfer of a pension (6) from this head to "27. Territorial and Political Pensions" from 1912-1913.

C.—Review of actuals against grant under the major head as a whole.

61. Savings are chiefly due to causes mentioned above.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.					
Provincial	2,81,470	2,56,907	..	..	..	..

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—Land Revenue.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Charges of District Administration ..	50,61	53,14	52,42	Saving of 72 on budget is chiefly made up of 1,05 under general establishment less increase, under sub-divisional establishment 19, local and special fund establishment 9, and Amindivi coir establishment 5. The large saving under general establishment is chiefly under salaries 1,88 counterbalanced by increases under establishment 39, contingencies 12, and allowances (chiefly grain compensation allowance) 32. The increase under sub-divisional establishment is made up chiefly of 18 under salaries and 31 under allowances (chiefly grain compensation allowance) less savings under establishment 27.
Survey and Settlement	13,36	13,58	13,20	
A—Land Records— Revenue Inspectors and Karnams ..	20,49	20,45	24,53	
Others	4,22	4,41	3,85	
Allowances to District and Village officers.	39,81	40,29	47,80	The savings are mainly under settlement parties—salaries 20 and establishment 26. Increase is due to the cost of the Proprietary Estates Village Service fund establishments provincialised in 1912-1913 3,67 and arrears of Royal bonus paid in the current year 41. Savings is chiefly under "Checking field sketches." Increase is due chiefly to arrears of Royal bonus paid 1,04 and cost of provincialised establishments relating to Proprietary Estates 7,24 less savings under Village officers 60 and construction and repairs of village chavadies 13. Saving is due to lapse of the lump provision of 62 for a special staff for the settlement of inams in Jeypore. Charges have been included under Land Records 3,67 and under allowance to District and Village officers 7,24. Savings are therefore 2,39.
Other charges (Inam Commissioner) ..	89	50	29	
Lump provision for establishment hitherto paid from the Proprietary Estates Village Service fund.	..	13,30	..	
Total ..	1,29,38	1,45,67	1,42,09	

B.—Review of actuals against actuals.

62. The advance in expenditure 12,71 is chiefly made up of 1,81 under charges of District Administration, 28 under Survey, 4,04 under Land Records—Revenue Inspectors and Karnams, and 7,99 under allowances to District and Village officers, counterbalanced by savings under settlement 44, checking field sketches 29 and inam charges 60. The increase is chiefly due to the revision of taluk establishments sanctioned in July 1912 (92), provincialisation of establishments relating to Proprietary Estates (10,91), and heavier charges on account of grain compensation allowance (95). The fall under inam charges is due to the completion of enfranchisement operations in several localities by 1911-1912. The expenditure on account of Royal bonus in 1911-1912 was 1,28 and that in 1912-1913 on account of arrears of Royal bonus was 1,48.

C. Review of actuals against grant under the major head as a whole.

63. The net saving on budget was 3,58. Out of the lump provision of 13,30 for establishment previously charged to the Proprietary Estates Village Service fund, only 10,91 was utilized, leaving a balance of 2,39. The provision of 25 for a special staff for the settlement of inams in Jeypore also lapsed. There were also further savings chiefly under District Administration 72, settlement parties 48, checking field sketches 65, and village officers 60, which were partly counterbalanced by arrears of Royal bonus paid 1,48 for which the budget did not provide.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.					
Provincial	1,43,23,591	1,42,09,160	..	..	..	..

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

6.—Stamps.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Superintendence establishment and contingencies.	30	25	26	No remarks.
Charges on Sale of Stamps including discount— Court Fees Stamps.	78	75	83	The increase is made up of 4 under "Discount" and 4 under "Stamp paper for copies."
Other Stamps.	1,86	1,78	2,08	Excess occurs mainly under "Discount on sale of General stamps."
Stamp paper supplied from Central Stores.	1,54	1,62	1,78	Increase in the sale of stamps accounts for the excess here.
Total ..	4,48	4,40	4,95	
Provincial share ..	2,24	2,20	2,48	

B.—Review of actuals against actuals.

64. The actuals of 1911-1912 include a special item of 6 for purchase of self-inking embossing presses. The increase in 1912-1913 is mainly under discount on sale of general stamps (20) and under stamp paper supplied from Central Stores (24) consequent on increased sales of stamps.

C.—Review of actuals against grant under the major head as a whole.

65. The increase of 55 is made up chiefly of 34 on account of discount on sale of court-fee (4) and general stamps (30), 16 on account of Stamp paper supplied from Central Stores, and 4 on account of stamp paper for copies.

Net grant as in grant statement.	Actual Expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 2,34,144	Rs. 2,47,538	Rs. 13,394	..	..	Rs. 13,394

66. With reference to the revised estimate under the major head an additional allotment of Rs. 28,288 was obtained during the course of the year. This however proved insufficient. The excess occurred chiefly under "Stamp paper supplied from Central Stores" the entire debit under which comes in by adjustment after the close of the year and the excess could not therefore be foreseen in time for sanction being obtained to the necessary reappropriation. In the revised estimate only 1,58 was expected to be spent on this account, but the actuals amounted to 1,78.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

7.—Excise.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Charges of collection— Portion of the combined Salt and Excise establishment chargeable to this head ..	17,80	18,45	18,13	See remarks in review C below.
District Executive establishment.	4	4	4	No remarks.
Loss by dryage and wastage of opium	..	..	..	
Total ..	17,84	18,49	18,17	
Provincial share ..	8,92	9,24	9,08	

B.—Review of actuals against actuals.

67. The increase was chiefly under salaries (31) due to the reorganization of excise establishments given effect to in the latter part of 1911-1912, under grain compensation allowance (51) and supplies and services (34) less decrease under establishment (59) in the combined department of Salt and Excise of which one-third is the Provincial share debitable to this head.

C.—Review of actuals against grant under the major head as a whole.

68. The decrease is mainly under salaries (34) and establishment (62) partly counterbalanced by an increase chiefly under grain compensation allowance (69) in the combined department of Salt and Excise of which one-third is the Provincial share debitable to this head.

Net grant as in grant statement	Actual expenditure.	Excess if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 9,24,000	Rs. 9,08,372	..	..	..	..

10.—Assessed Taxes.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Collection of income-tax ..	37	37	37	No remarks.
Provincial share	19	18	19	

B.—Review of actuals against actuals.

69. No remarks.

C.—Review of actuals against grant under the major head as a whole.

70. No remarks.

Net grant as in the grant statement.	Actual Expenditure.	Excess if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 18,000	Rs. 18,498	Rs. 498	..	..	Rs. 498

71. Excess is trifling.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

11.—Forest.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
A.—Conservancy and works— Timber and other produce removed from the forest by Government Agency.	7,27	6,61	3,40	The fall of 3,21 was mostly under Firewood (2,69), Timber (24) and Bamboos (20). The large fall under Firewood and Timber was chiefly the result of the contract system and the stoppage of departmental operations and closure of depots. The fall under Bamboos was chiefly due to the introduction of the leasing system in Northern and Southern circles.
Timber and other produce removed from the forest by consumers or purchasers.	1,19	1,22	1,30	The increase was chiefly due to payment of a larger amount of commission on the sale of grazing permits and permits for manure leaves.
Other charges	11,40	12,28	11,32	The fall of 96 was chiefly under Feed and Keep of Cattle (35), Roads and Bridges (38) and Sowing and Planting (37). The variations under other heads were trivial.
B.—Establishment	14,29	14,99	15,48	The excess was chiefly under Grain Compensation allowance (30) and contingencies (40). Of the latter amount the expenditure on account of uniforms and warm clothing alone was 28 against the budget provision of 1, as no provision was made for the cost of warm clothing and uniforms supplied to Forest subordinates, the cost having been previously debited to "Stationery." There were savings under Establishment (38) and small excesses under Salaries and travelling Allowance (17).
	34,15	35,10	31,50	

B.—Review of actuals against actuals.

72. The fall of 2,65 is made up of shorter expenditure of 3,84 under Conservancy and works and larger payments under establishment (1,19). The better actuals under the former head were chiefly due to the curtailment of departmental operations and closure of depots as a result of the expansion of the contract system of removing forest produce. The constitution of the Madras Forest College, payment of salary and travelling allowance to the fourth Conservator newly created in the previous year for the whole year in 1912-1913 instead of for five months only as of for a portion only as in the previous year, the payment of annual increments to officers under the time-scale of pay, the opening of a fourth vernacular training school in the central circle, the deputation of a large number of students to the Madras Forest College, the appointment of a Forest Map officer and his establishment, increased establishments and revision of pay sanctioned for certain offices, increased grain compensation allowance in certain localities, and the transfer of the debit of warm clothing and uniforms supplied to Forest subordinates from "Stationery" to Forest Department contingencies—these were among the chief causes which contributed to the increase in the expenditure under head "B. Establishments."

C.—Review of actuals against grant under the major head as a whole.

73. The saving of 3,60 is made up of a decrease under "A. Conservancy and works" (4,09) and excess expenditure under "B. Establishment" (49). The saving under the former head was chiefly under "Timber, etc., removed by Government Agency" (3,21). The excess expenditure under "B. Establishment" was mainly under salaries (3), grain compensation allowance (30), counterbalanced by savings under establishment (27) and other contingencies (13), expenditure on warm clothing and uniform supplied to Forest subordinates as the charges were being accounted for under "Stationery" previously.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 32,10,000	Rs. 31,50,482	..	..	..	..

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

12.—Registration.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Superintendence	53	51	51	No remarks.
District charges	11,96	11,89	11,95	Budget included 35 for revision of clerical establishments in Sub-Registry offices, which has not however been utilized. Excluding this provision, actuals exceeded grant as under:— 6 under salaries. 4 under establishment. 28 under grain compensation allowance. 7 under section-writing and copying. — 45 — 4 savings under purchase and repairs of furniture.
Total	12,49	12,40	12,46	41

B.—Review of actuals against actuals.

74. Accounts of 1911-1912 include 19 on account of the Royal Bonus. Excluding this special item, the accounts of 1912-1913 are in excess of those of 1911-1912 by 16. The increase under District charges is 18 made up of 15 under Salaries, 19 under Grain/Compensation allowance and 3 under Section-writing and copying less smaller expenditure under establishment, 51 under travelling allowance of establishment 6, and under contingencies 8. The increase under "Salaries" is due to payment of arrears of salary relating to the previous year consequent on retrospective promotions of sub-registrars notified only in 1912-1913.

C.—Review of actuals against grant under the major head as a whole.

75. Budget included 35 for revision of clerical establishments in Sub-Registry offices, which has not however been utilized. Excluding this provision, actuals exceeded grant as under:—

6 under salaries.
4 under establishment.
28 under grain compensation allowance.
7 under section-writing and copying.
—
45
— 4 savings under purchase and repairs of furniture.
—
41
—

The net excess over grant was 6, but an additional allotment of 11 was obtained as an excess of 11 was anticipated during the closing months of the year.

Net grant as in the grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 12,51,000	Rs. 12,46,045	..	..	..	..

SECTION B.—INTEREST.

13.—Interest on Ordinary Debt.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.		
Interest on Provincial Advances and Loan Account.	3,16	3,19	3,17	See review C below.		
<i>B.—Review of actuals against actuals.</i>						
76. No remarks.						
<i>C.—Review of actuals against grant under the major head as a whole.</i>						
77. No remarks.						
Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 3,19,000	Rs. 3,17,276	..	..	..	..

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—General Administration.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Salary of the Governor	1,20	1,20	1,17	Savings due to annuity fund deduction from the salary of His Excellency the Hon'ble Sir Murray Hammick, I.C.S.
Staff of the Household— Private Secretary to His Excellency the Governor.	28	29	30	Variations are trifling.
Surgeon to His Excellency the Governor and Government House dispensary.	18	18	19	
Other charges	19	19	17	
Expenditure from Contract Allowance.	94	94	1,19	Increase is due to advances sanctioned by the Secretary of State.
Executive Council	1,95	2,06	2,16	Actuals include arrears of a deceased member relating to December 1911 (5), and excesses over the budget of (3) and (3) under travelling allowance and contingencies respectively.
Legislative Council	19	18	17	Variation is trifling.
Board of Revenue, Financial, Commissioners and Establish- ments.	1,82	1,81	1,96	The payment of leave allowances to two Members of the Board of Revenue and the inclusion of electric installations charges transferred from Civil Works account for the increase.
Tour Expenses	21	7	4	Decrease is chiefly under camp equipment of His Excellency the Governor.
Civil Secretariats— Chief Secretariat, Madras Record Office and charges common to all Secretariats.	2,35	2,51	2,80	The increase is 20 under salaries due to an officer of Collector's standing having been on special duty in the Chief Secretariat and to the continuance of one of the Deputy Secretaries throughout the year, whereas the budget provided for the appointment only for a portion of the year, 8 under establishment on account of increases in the clerical staff of the Secretariat, 2 under allowances and 4 under supplies and services on account of electric installation charges transferred from 45. Civil Works, counter-balanced by a saving of 5 under contingencies.
Translator's Department ..	40	43	41	Saving is under travelling allowance of Persian and Hindustani Translator.
Revenue Department	1,18	1,13	1,15	Increase is under establishment owing to revision.
Local and Municipal, etc., Secretariat.	1,07	1,04	1,13	The increase is chiefly under salaries (3) on account of the payment of leave allowances to the Secretary, and under contingencies (5) chiefly on account of heavy telegram charges in connection with the elections to the Legislative Council.
Civil Office of Account and Audit.	1,08	1,08	1,10	Increase is under establishment.
Royal Visits—Delhi Coronation Darbar.	5,12	..	5	....
Commissioners	3	..	..	....
Total	18,19	13,11	13,99	

B.—Review of actuals against actuals.

78. The actuals of 1911-1912 include 3 leave allowance paid to the Superintendent of the Pegu Commissioners' Office and 5,12 on account of Delhi Coronation Darbar against only 5 in 1912-1913. Excluding these special items, the expenditure has advanced only by 90. This is chiefly made up of—

25 under expenditure from contract allowance on account of special advances sanctioned by the Secretary of State.

SECTION D.—SALARIES AND EXPENSES OF

CIVIL DEPARTMENTS—continued.

B.—Review of actuals against actuals—continued.

- 21 under Executive Council owing to vacancy of a seat from 29th December 1911 to 26th February 1912 and payment of salary of the late Hon'ble Mr. V. Krishnaswami Ayyar from 1st to 28th December 1911 only in May 1912.
- 14 under Board of Revenue, etc., chiefly on account of payment of leave allowances to two members of the Board of Revenue (8) and
- 47 under Civil Secretariats due to the continuance of the two temporary Deputy Secretaries throughout 1912-1913, increases in the clerical staff of the Secretariat, heavy telegram charges in connection with the elections to the Legislative Council and the transfer of charges for electric lights and fans from the Public Works Department.

1,07

counterbalanced by a decrease of 17 under Tour Expenses—Camp Equipment of His Excellency the Governor.

C.—Review of actuals against grant under the major head as a whole.

79. The excess of 88 is made up of the following increases :—

Under (i) Expenditure from contract allowance on account of advances sanctioned by the Secretary of State	25
(ii) Executive Council chiefly on account of payment of arrears of a deceased Member relating to the previous year	10
(iii) Board of Revenue on account of payment of absentee allowances to two Members	15
(iv) Civil Secretariats, chiefly on account of the appointment of an officer of Collector's standing on special duty in the Chief Secretariat and on account of the continuance of one of the Deputy Secretaries throughout the year although the budget provided for the appointment only for a portion of the year, revision of establishments, payment of leave allowance to a Secretary, transfer from "Civil Works" of charges on account of electric installation, and heavy telegram charges on account of the expansion of the Legislative Council	38
(v) Royal Visit—Delhi Coronation Darbar, for which no provision existed in the budget	5
(vi) Civil office of account and audit	2
Total	95

Less savings under—

(i) Salary of Governor, on account of annuity, deduction from the salary of His Excellency the Hon'ble Sir Murray Hammick, I.C.S.	3
(ii) Legislative Council	1
(iii) Tour expenses—Camp Equipment of His Excellency the Governor	3
Total	7

88

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 14,06,218	RS. 13,99,496	..	..	..	..

SECTION D.—SALARIES AND EXPENSES OF

CIVIL DEPARTMENTS—continued.

19-A.—Law and Justice—Courts of Law.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
High Court	8,21	7,75	9,32	The excess of 1,57 over grant is made up of 94 on account of the appointment of two temporary Puisne Judges and 20 on account of the entertainment of temporary establishments for which a lump provision of 1,10 was made in the budget (see last item below), 37 being increased expenditure under printing and translation on behalf of suitors for which an additional allotment of 32 only was obtained, and 6 on account of electric fans and lights the charges for which were transferred from the Public Works department along with the necessary allotment by an order of the Madras Government.
Law Officers	2,22	2,35	2,71	The increase was under fees to pleaders in civil cases 13, and criminal cases 23.
Civil and Sessions Courts	33,52	32,75	35,31	Continuance of the additional Sessions Court, Bellary, for which an additional allotment of 10 was sanctioned, constitution of additional temporary Sub-Judges' Courts (43), increased expenditure on account of process service (42), remuneration for additional copyist work (19), and grain compensation allowance (1,00), and the deputation of a District Judge to enquire into the adequacy of the judiciary (25). These are among the chief causes of the increase of the actuals over the budget.
Court of Small Causes	1,00	1,04	1,04	No remarks.
Criminal Courts	15,33	16,43	16,15	The variations are mainly in the one-fifth charges transferred from Land Revenue, the decrease being chiefly under "general establishment—salaries."
Presidency Magistrates' Court	75	68	69	No remarks.
Administrator-General	— 3	2	14	The appointment of Administrator-General was constituted into a regular salaried appointment with effect from 12th July 1912.
Other charges (Pleadership examination charges).	9	7	5	No remarks.
Refunds	1,10	1,17	1,20	No remarks.
Lump provision	..	1,10	..	The lump provision was utilized by the appointment of two temporary Puisne Judges and temporary establishments for them (please see remarks against High Court above).
Total	62,19	63,36	66,61	

B.—Review of actuals against actuals.

80. The actuals of 1911-1912 include a special item of 78 on account of Royal Bonus. Excluding this special item the increase in 1912-13 is 5,20, and is chiefly due to the appointment in the High Court of two temporary Puisne Judges (1,14), heavier expenditure under Law officers on account of fees to pleaders in Civil and Criminal cases (54), heavier expenditure under Civil and Sessions Courts (2,36) chiefly on account of additional temporary Sub-Judges' Courts (33), grain compensation allowance (81), process service establishments (43), and the deputation of a District Judge to enquire into the adequacy of the Judiciary (25), increase under Criminal Courts (98) mainly due to the revision of taluk establishments and of the pay of the Stationary Sub-Magistrates and the conversion of the appointment of Administrator-General into a full-timed salaried post with effect from 12th July 1912 (17).

SECTION D.—SALARIES AND EXPENSES OF
CIVIL DEPARTMENTS—continued.

C.—Review of actuals against grant under the major head as a whole.

81. The actuals have exceeded the budget by 3,25 of which 47 represents increased expenditure chiefly on account of electric lights and fans and printing and translation executed by the High Court on behalf of suitors, 36 on account of fees to pleaders in Civil and Criminal cases, 2,56 chiefly on account of the constitution of additional temporary courts of Sub-Judges and District Munsifs, heavier expenditure on process service establishment, grain compensation allowance and copyist establishment and the deputation of a District Judge for enquiry into the adequacy of the Judiciary and 12 on account of the conversion of the appointment of Administrator-General into a regular salaried post. Under Criminal Courts there has been a saving of 28 on the budget chiefly on account of smaller expenditure under General Establishment—Salaries—transferred from Land Revenue.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 66,13,944	Rs. 66,61,303	Rs. 47,359	..	..	Rs. 47,359

82. An additional allotment of Rs. 2,77,944 was obtained during the course of the year. Of this Rs. 93,000 was sanctioned by Government on 26th March 1913 at the instance of this office with reference to the revised estimate. The actuals however exceeded the revised estimate by 50 chiefly under High Court (9), Law officers (14), and Civil and Sessions Courts (31).

83. The bulk of the excess was due to payments in February and March and the payments in March were more than what was anticipated.

SECTION D.—SALARIES AND EXPENSES OF
CIVIL DEPARTMENTS—continued.

19-B.—Law and Justice—Jails.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Jail manufactures	3,95	4,00	3,50	The stock of manufactured goods and raw materials on hand at the close of the year 1911-12 were used up during the year 1912-13 and this accounts for the decrease in the actual amount drawn from the Treasury in 1912-13.
Charges for police custody ..	25	25	29	The increase is under conveyance of under-trial prisoners.
Other charges	9,87	10,75	10,11	Savings were chiefly under Establishment (12), and Dietary charges (54) on account of smaller prison population.
Total ..	14,07	15,00	13,90	

B.—Review of actuals against actuals.

84. The fall of 17 is made up of a fall of 45 under Manufactures and a rise of 28 under Jail charges. The stock of manufactured articles and raw materials on hand at the close of the year 1911-12 were used up during the year 1912-13 and this accounts for the decrease in the actual amount drawn from the treasury in 1912-13. The increase of 28 under Jail charges was made up of several small increases under several heads.

C.—Review of actuals against grant under the major head as a whole.

85. Savings were 50 under Manufactures due to reason explained above and 60 under Jail charges chiefly under Establishment (12) and Dietary charges (54) on account of smaller prison population partly counterbalanced by excess expenditure of 6 under "conveyance of under-trial prisoners".

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 14,17,208	Rs. 13,89,871	..	..	..	..

SECTION D.—SALARIES AND EXPENSES OF
CIVIL DEPARTMENTS—continued.

20. Police.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Presidency Police	5,64	5,62	5,52	Savings were chiefly under Town and suburban police (4), Harbour police (4), Mounted police (1) and Marine police (1).
Superintendence	1,88	2,04	1,99	Savings were chiefly due to the absence on leave throughout the year of two Deputy Inspectors-General.
District Executive Force	70,86	68,53	74,07	The savings anticipated in the budget under Police Force General were not fully realized owing to the enlistment of a larger number of constables, promotions in the grades of Inspectors and Sub-Inspectors, and the grant of acting allowances to constables acting as head constables (62). The expenditure was heavier chiefly under grain compensation and travelling allowances (3,97). There were also slight increases under salaries (10), establishment (13), hospital charges (9), supplies and services (5), and contingencies (25).
Lump provision under the major head for police reorganization schemes.	..	40	..	No remarks.
Government Railway Police	1,47	1,57	16,1	The increase was chiefly under grain compensation allowance.
Village Police	77	71	87	Leave and acting allowances drawn by the Deputy Inspector-General and increased expenditure under "special rewards," service postage and telegram and rents rates and taxes mainly account for the excess.
Criminal Investigation department.	1,47	1,43	1,51	Represents charges for the establishment of settlements for the reclamation of criminal tribes.
Miscellaneous	..	..	6	Savings accrued chiefly under construction and repair of pounds.
Cattle-pounds	2,50	2,61	2,53	No remarks.
Other charges	..	..	1	
Total	84,59	82,91	88,17	

B.—Review of actuals against actuals.

86. The actuals of 1911-1912 included 1,68 on account of Royal bonus. Excluding this special item there was an increase of 5,26 under the major-head, of which 4,70 was under District Executive Force. The enlistment of additional constables, promotions made in the grades of Inspectors and Sub-Inspectors, acting allowances paid to constables acting as head constables, grant of grain compensation allowance throughout the year and in several districts at enhanced rates, more travelling, the grant to head constables of full travelling allowance admissible under the Civil Service Regulations, the adjustment of the cost of railway warrants issued in the closing months within the year instead of in the succeeding year, the strict enforcement of the rule regarding maintenance of horses by Sub-Inspectors, the reorganisation of armed reserves, and the opening of the Central Recruits' School, Coimbatore, were among the chief causes which contributed to the increase under District Executive Force. The increase would have been larger but for heavier charges on account of plague in 1911-1912 (38). The increases under the other heads were 12 under Superintendence, 21 under Railway Police, 13 under Village Police, 4 under Criminal Investigation department, 6 under Miscellaneous 3 under cattle pounds, and 1 under other charges, less decrease 4 under Presidency Police.

C.—Review of actuals against grant under the major head as a whole.

87. The excess of 5,26 over grant was chiefly under District Executive Force (5,14) due to the several circumstances explained in detail above and under Miscellaneous (6). The small balanced by savings under other heads.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Amount sanctioned.		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 88,56,700	RS. 88,16,509	..	..	..	..

SECTION D.—SALARIES AND EXPENSES OF
CIVIL DEPARTMENTS—continued.

21.—Ports and Pilotage.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Marine establishment	21	21	41	See review C below.

B.—Review of actuals against actuals.

88. The increase is chiefly under "Landing and Shipping charges" and is in a great measure due to the heavy boat hire and harbour dues incurred in 1912-1913 on account of 1884 specie boxes to the value of Rs. 1,12,75,000 imported and exported from and to Rangoon in 1911-1912, to the fortnightly importation of paper bales from Bengal and Titaghur mills of Calcutta to the Superintendent of Stationery, Madras, through the Agents for Government Consignments, Calcutta and Madras, in addition to paper bales received from London and to the renewal of contract for landing and shipping of Government Stores the rates for which have been slightly increased from 15th July 1912.

C.—Review of actuals against grant under the major head as a whole.

89. Additional allotments were obtained by the Agent for Government Consignments, Madras, of 6 in November 1912 and of 11 in March 1913. The net excess over altered grant is thus 3.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Local Government.
Provincial	RS. 38,096	RS. 41,144	RS. 3,048	..	..	RS. 3,048

90. The excess expenditure could not be challenged in audit, before the close of the year as it was caused by debits received through the exchange accounts after 31st March 1913.

SECTION D.—SALARIES AND EXPENSES OF
CIVIL DEPARTMENTS—continued.

22. Education.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
University	23	1,50	6,15	The accounts include the special Imperial grant of 4,65 in the year for the development of the University and additional allotment was sanctioned by the Government of India.
Direction	77	78	1,11	The increase was chiefly due to the appointment of a Special Deputy Director, for which a provision of 15 only was made under the minor head inspection.
Inspection	7,40	7,70	7,88	Excluding the provision of 15 entered under this minor head on account of Special Deputy Director, the increase was chiefly due to the expenditure on account of the offices of 48 Sub-Assistant Inspectors of Schools newly opened (40) partly counterbalanced by savings in the salary of the Superintendent of Industrial Education (6) and his establishment (1).
Government Colleges	5,53	5,47	5,89	The increase was chiefly under Europe stores, books and maps, furniture and apparatus, etc. (40). The saving of 8 under Law College—Salaries owing to the absence of the Principal on leave was mostly counterbalanced by excess expenditure under other heads.
Government schools	7,04	8,62	17,39	The accounts include (8,31) on account of subsidies to local boards and municipalities for which a provision of 5,28 existed under the minor head Miscellaneous and of 68 under this minor head. The net excess of 2,40 was met from the special grant sanctioned by the Government of India. Large payments of stipends in training schools for masters (1,13) mainly account for the further excess of 1,09 under this minor head.
Grants-in-aid	20,68	22,23	25,85	The increase of 3,62 was under teaching grants, building grants, and grants for furniture, apparatus, hostels, etc., and met from the special grant sanctioned by the Government of India.
Scholarships	88	89	1,03	The increase was mainly under secondary schools.
Other charges	3,14	5,49	23	Subsidies to local bodies for which the budget provided 5,28 under this minor head were accounted for under Government schools with reference to note 129, Appendix P, Civil Account Code. The excess under this minor head over the balance of the grant is trivial.
Lump provision— For the establishment of Government model high schools.	..	1,50	..	Not utilized.
Reorganization of training schools for masters.	..	40	..	The reorganization was not given effect to during the year.
Reorganization of training schools for mistresses.	..	30	..	Only 25 was utilized.
Special additional grant sanctioned by the Government of India.	..	4,00	..	The whole of this amount was utilized for expenditure under other minor heads and under 45. Civil Works on account of Educational buildings.
Total ..	45,67	58,88	65,53	

B.—Review of actuals against actuals.

91. The increase of 19,86 is chiefly due to special grants sanctioned by the Government of India and is made up of larger grants to the University (5,92), the appointment of a Special Deputy Director in 1912-1913 and the absence of the Director on leave in 1911-1912 (34), the opening of new offices of Sub-Assistant Inspectors of Schools and other minor variations under Inspection (48), larger expenditure in colleges chiefly on Europe stores, books and maps, furniture and apparatus, etc. (36), larger subsidies paid to Local Boards and Municipalities (5,16), opening of new secondary schools for girls, better equipment of girls' schools, opening of sessional school

SECTION D.—SALARIES AND EXPENSES OF
CIVIL DEPARTMENTS—continued.

B.—Review of actuals against actuals—continued.

for elementary school, teachers, increased expenditure under stipends in training schools for masters and under grain compensation allowance, reorganization of training schools for mistresses and other charges under Government schools (2,25), larger payments on account of grants-in-aid (5,17) and scholarships (15) and a small increase under other charges (3).

C.—Review of actuals against grant under the major head as a whole.

92. The following special imperial grants for which additional allotments were also sanctioned by the Government of India during the course of the year have mainly caused the excess over budget :—

Development of the University	4,65
Improvement of aided English secondary schools	80
Education of the poorer classes of the domiciled community of the city of Madras	30
Coronation grant	4,00
Improvement of hostels	2,25
	12,00

The lump provisions of 1,50 and 40 for the establishment of model high schools and for the reorganisation of training schools for masters were not utilised. Out of the provision of 30 for the reorganisation of training schools for mistresses, only 25 was utilised. A sum of 3,45 was further resumed from this head, as expenditure on educational buildings appeared under "45. Civil Works".

93. The special imperial grant of 20 sanctioned for payment to Lawrence Asylum, Ootacamund, was accounted for under "32. Miscellaneous".

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	Rs. 65,47,698	Rs. 65,53,050	5,352	..	..	5,352

94. The excess is trifling.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

24.—Medical.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Medical establishment	4,92	4,95	5,06	Excess is due partly to the grant of privilege leave for three months to the Surgeon-General and his deputation to Europe for one month, and partly to rank promotions of officers in the Indian Medical Service.
Hospitals and dispensaries ..	6,06	8,31	6,82	Budget includes a provision of 2,00 for contribution to the Edward VII Memorial Fund Committee in connection with a hospital and sanatorium for consumptives. This provision has not been utilized. Excluding this item the excess expenditure of 51 is chiefly made up of 35 on account of electric lights and fans, the charges under which were transferred from "45. Civil Works" along with the necessary allotment by an order of the Madras Government, and 34 on account of larger expenditure under supplies and services in the General and Ophthalmic Hospitals, less savings 18 mostly due to a major portion of the budget grant of 30 for hospitals for women and children having been allotted for hospital buildings the expenditure on account of which appears under "45. Civil Works".
Sanitation and Vaccination—				The actuals under Malaria Board include 28 paid as a grant to the Chingleput District Board for anti-malaria operations; the saving on budget under "other charges" is chiefly due to the lapse of the lump provision (12) for two additional Deputy Sanitary Commissioners and their establishments, charges in the personnel of officers (6) and scarcity in the supply of calves to the King Institute of Preventive Medicine (17).
Malaria Board	7	45	70	The excess is chiefly due to increased expenditure under "Medical College—supplies and services and contingencies." Increase is chiefly under "diet of patients" due to high prices.
Sanitary Board	3	3	4	
Other charges	1,70	2,11	1,76	
Medical School and College—				
Minor Sanitary Engineering class ..	2	2	2	
Other charges	2,63	2,69	2,91	
Lunatic Asylum	1,48	1,39	1,56	
Grants for medical purposes—				
Charges in connection with the bubonic plague ..	80	75	90	Heavier expenditure occurred chiefly under petty construction and repairs, cost of medicines and instruments, and service postage and telegram charges
Grant to the Provincial Committee of the Countess of Dufferin's fund ..		12	12	
Pasteur Institute, Coonoor ..	27	21	22	
Investigation of Kala Azar ..	1	10	13	
Grants to District Medical Libraries			1	
Chemical Examiner	26	25	26	
Refunds	2	1	1	
Lump grant for sanitation, etc. ..		8,00		
Total	18,27	29,39	20,52	This grant was transferred by the Madras Government to "45. Civil Works."

B.—Review of actuals against actuals.

95. Excluding the special expenditure under "Sanitation and Vaccination" in 1908-1909, the expenditure under this major head exhibited only a slight increase from year to year from 1907-1908 to 1911-1912. The rise in 1912-1913 is however so large as 2,25.

96. The increase is due chiefly to the absence of the Surgeon-General on three months' privilege leave and on deputation to Europe for one month and to rank promotions of officers of the Indian Medical Service (35), to the transfer of the charges on account of electric lights and fans from "Civil Works" (35), to increased expenditure on hospital necessities, instruments and chemicals, and indented Europe stores in the General Hospital and the Medical College (45), to heavier expenditure in the Lunatic Asylum (8) and under grants for medical purposes on account of plague (10), investigation of Kala Azar (12) and grants to the Provincial Committee of the Countess of Dufferin Fund (12) and District Medical Libraries (1).

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

C.—Review of actuals against grant under the major head as a whole.

97. The main causes contributing to the decrease of 887 as compared with the budget are—

Transfer of the lump grant from "Sanitation" to "45. Civil Works"	8,00
Non-utilization of the provision made in the budget for contribution to the Edward VII Memorial Fund Committee in connection with a hospital and sanatorium for consumptives	2,00
Non-utilization of the provision made for two additional Deputy Sanitary Commissioners and their establishments. Savings under Sanitation and Vaccination (excluding Malaria Board) chiefly on account of scarcity in the supply of calves to the King Institute of Preventive Medicine	12
	22
	10,34

Excess under the following heads:—

Medical establishment (chiefly under salaries)	11
Hospitals and dispensaries—	
Charges on account of electric lights and fans transferred from "45. Civil Works." ..	35
Other items	16
	51
Malaria Board (on account of a grant of 28 paid to a district board for anti-malaria operations)	25
Medical College (chiefly under supplies and services and contingencies)	22
Lunatic Asylum (chiefly under diet of patients due to high prices)	17
Grants for medical purposes—	
Charges in connection with plague	15
Other items	5
	20
Chemical Examiner	1
	1,47
	8,87

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 20,04,651	RS. 20,51,628	RS. 46,977	..	..	RS. 46,977

98. Towards the close of February 1913 the altered grant was in excess of the revised estimate fixed by this office by 10. The altered grant was, however, reduced by 21 on 28th February 1913 on account of reappropriation to "45. Civil Works—In charge of Civil officers" sanctioned by Government at the suggestion made by this office on 17th February 1913 to provide for the portion of the expenditure, which appeared under "45. Civil Works," out of the provision of 30 under "24. Medical" for hospitals for women and children. This brought the altered grant below the revised estimate by 11 under hospitals and dispensaries. On the 25th March 1913 the Local Government sanctioned an additional allotment of 28 to provide for a contribution of 28 sanctioned by them to the Chingleput District Board for anti-malarial operations. But, although the Surgeon-General applied for an additional allotment of 30 on 25th February 1913 and this office also recommended on 27th February 1913 that the additional allotment applied for may be sanctioned by Government, the Government passed orders on 26th March 1913 (received by this office on 28th March 1913) that the additional allotment applied for may be met from the altered grant under the major head as a whole, apparently on the belief that actuals would be below the revised estimate. The actuals, however, exceeded the revised estimate by 65, chiefly under "Hospitals and dispensaries" (27) on account of increased expenditure under supplies and services, under "Sanitation and Vaccination" (28), and under "Medical School and College" (8) on account of increased expenditure under "Salaries and contingencies." The excess under "Sanitation and Vaccination" was covered by the additional allotment of 28 referred to above. The excess over the altered grant would have been reduced to 17 had Government sanctioned the additional allotment of 30 applied for by the Surgeon-General. This excess of 17 was due to larger adjustments in March final and could not be objected to before 31st March 1913.

25.—Political.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Political Agents— Resident, Travancore and Cochin.	83	75	75	} No remarks.
Others	20	19	20	
Total ..	1,03	94	95	

B.—Review of actuals against actuals.

99. The accounts of 1911-1912 included special items, viz., the cost of a boat for the Resident in Travancore and Cochin and expenses for his journey to attend the Delhi Coronation Darbar.

C.—Review of actuals against grant under the major head as a whole.

100. An excess of 4 was anticipated and additional allotment obtained therefor about the end of the year, but the actual excess over the grant was only 1 and not 4 as anticipated.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Rs.	Rs.					
Provincial 98,280	95,175	..	..	..	..	..

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—Scientific and other Minor departments.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
<i>Science.</i>				
Archaeological department	48	53	49	Savings are chiefly under "Allowances."
Museum	38	37	38	No remarks.
Steam-boiler Inspection Establish- ment.	26	26	24	No remarks.
Donation to Scientific Societies ..	3	3	6	Actuals include a donation of (3), paid to the Bombay Natural History Society for which the budget did not provide.
Bacteriology	43	46	52	Increase chiefly under establishment (3) and supplies and services (5), counterbalanced by a saving of (2) under salaries.
<i>Agriculture.</i>				
Veterinary and Stallion Charges ..	98	1,20	1,20	No remarks.
Agriculture	3,47	3,86	4,42	The increase is chiefly under Central farm and leaching and Research Institute—Supplies and services (12), Entomologist (7), Eradication of palmyra disease (9), Sugarcane breeding station (56), and Sugarcane crushing plant (12), counterbalanced by savings under Economic Botanist (10), improvement of cotton cultivation and distribution of green-manuring seeds (20) and under other heads (22).
Cinchona Plantations	3,58	3,06	7,02	Increased expenditure on purchase of quinine was incurred owing to additional grants sanctioned by Government for the formation of a quinine reserve.
Public Exhibitions and Fairs	2	4	1	The provision could not be fully utilized.
Botanical and other Public Gardens ..	38	38	38	No remarks.
<i>Labour and Emigration.</i>				
Emigration— Emigration to British colonies ..	6	6	6	Do.
Do. to French colonies ..	9	9	9	Do.
<i>Statistics.</i>				
Registration of Railway Traffic ..	9	9	10	No remarks.
Provincial Statistics— Registration of Road Traffic, Land Trade.	1	2	3	Do.
Registration of Births and Deaths ..	17	16	17	Do.
<i>Miscellaneous.</i>				
Inspector of Factories	11	12	10	The increase is due to the creation of a full-time appointment of Inspector of Factories.
Examinations— Government Examinations	1,16	1,41	1,46	The increase is chiefly under Technical examination (11), counterbalanced by a saving of (6), under "Examination for Secondary school leaving certificate."
Examination of Assistant Collectors.	4	4	4	No remarks.
Salt, Abkari and Customs tests ..	2	2	2	Do.
Village officers' special tests ..	3	4	4	Do.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—Scientific and other Minor departments—continued.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Registrar of Co-operative Credit Societies.	78	83	92	The excess is chiefly due to the appointment of a third Deputy Collector and additional inspectors, and is made up of 5, under salaries, 2, under allowances, and 2, under contingencies.
Miscellaneous— Fishery Bureau	75	78	81	The increase was chiefly under travelling allowance.
Refunds— Government examinations	2	2	1	No remarks.
Examination of Assistant Collectors.	1	..		
Others	1	..		
Lump grant for agriculture and other allied objects.	..	3,50	..	Out of this allotment, 1,04 was transferred to agriculture and 2,05 to cinchona plantations, 11 was resumed by the Madras Government and will be expended in 1913-1914, 14 was transferred to "45 Civil Works—Public Works Department" and placed at the disposal of the Officer in charge of Pumping and Boring operations, and the balance of 16 left had lapsed.
Total ..	13,36	17,37	18,66	

B.—Review of actuals against actuals.

101. The increase of 5,30 was chiefly under donations to scientific societies (3), Bacteriology (9), Veterinary and stallion charges (22), Agriculture (95), Cinchona Plantations (3,44), Inspector of Factories (8), Registrar of Co-operative Credit Societies (14), Fishery Bureau (6), and Government examinations (30). The increase under agriculture is chiefly accounted for by the formation of a sugarcane breeding station (56), the establishment of a sugarcane crushing plant (12), and the appointment of a Government Entomologist (21). The increase under cinchona was due to additional grants given by the Government of India and the local Government to form a quinine reserve.

C.—Review of actuals against grant under the major head as a whole.

102. The excess was chiefly under cinchona plantations on account of additional grants sanctioned by the Madras Government during the year. Out of the lump provision of 3,50, 1,40 was transferred to agriculture and 2,05 to cinchona plantations, 11 was resumed by the Madras Government for being reallocated for expenditure in 1913-1914, 14 was transferred to "45 Civil Works—Public Works Department" and placed at the disposal of the officer in charge of Pumping and Boring operations, and the balance of 16 left had lapsed. Taking into account the provision of 1,04 allotted to agriculture out of the lump grant of 3,50, there was a saving of 48 under agriculture.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
RS.	RS.					
Provincial	18,69,728	18,66,064	..	..	..	..

SECTION E.—MISCELLANEOUS—EXPENDITURE.

29.—Superannuation allowances and pensions.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Superannuation and Retired Allowances.	25,67	26,60	27,34	The actuals include 62 on account of payment of commuted value of pensions for which the budget did not provide. Additional allotment of 66 was sanctioned before the close of the year. The net excess is therefore 8.
Compassionate Allowances ..	19	23	18	Budget was an over estimate as it did not take into account the death of certain pensioners.
Gratuities	12	11	15	Heavier actuals are due to specially heavy payments in the latter part of the year including a payment of 2 in November 1912, to a retired Inspector of Salt.
Refunds	..	..	..	
Total ..	25,98	26,94	27,67	

B.—Review of actuals against actuals.

103. Excluding 62 on account of commuted value of pensions paid in 1912-1913, the actuals exceed those of 1911-1912 by 107 or nearly 4 per cent. The actuals in the past have been on the increase every year by 4 per cent., more or less, except in 1911-1912 in which the increase was slightly over 3 per cent. of the actuals of 1910-1911.

C.—Review of actuals against grant under the major head as a whole.

104. The excess of 73 over budget is chiefly due to 62 paid on account of commuted values of pensions. An additional allotment of 66 was sanctioned by Government before the close of the year, with reference to the revised estimates framed by the Accountant-General. The net excess over the altered grant was therefore only 7.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
RS.	RS.	RS.				RS.
Provincial	27,60,000	27,66,814	6,814	..	..	6,814

105. The excess was not foreseen before the close of the year.

SECTION E.—MISCELLANEOUS—EXPENDITURE—continued.

30.—Stationery and Printing.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Stationery office at the Presidency ..	67	63	79	Additional allotments were obtained by the Superintendent of Stationery from time to time, aggregating 10. The net excess is therefore only 7 and is chiefly due to an excess expenditure of 7 under the detailed head "Carriage of Stationery," which occurred in March.
Stationery purchased in the country—				
Land Revenue	7	7	7	Do.
Registration	6	6	5	Do.
Other departments	..	..	1	Do.
Government Presses—				
Secretariat Press	4,38	4,09	7,36	Additional allotments to the extent of 3,00 were sanctioned from time to time. The actuals include 3,00 for the purchase of the Lawrence Asylum Press and the balance of 27 over the budget is made up of excess expenditure of 14 under Establishment, 7 under Grain Compensation Allowance and 9 under Supplies and Services and Contingencies less savings under Salaries 7 plus worse recoveries from Census, Postal and Telegraph departments than were provided for in the budget 4.
Collectorate Presses	58	60	58	No remarks.
Stationery supplied from Central Stores	9,45	8,95	8,14	An additional allotment of 51 was sanctioned under this head at the close of the year. The large fall in the actuals is attributed to the supply of papers of different descriptions indented for by the Superintendent, Government Press, and the Registrar, High Court, on their annual indents for 1913-1914 not having been taken delivery of by them during the year.
Printing at Private Presses—				
Land Revenue	4	1	2	No remarks.
Customs	3	3	3	Do.
Courts of Law	21	21	34	An additional allotment of 15 was sanctioned before the close of the year.
Scientific, etc., departments	5	5	4	No remarks.
Refunds	1	1	..	Do.
Total ..	15,55	14,71	17,43	

B.—Review of actuals against actuals.

106. Eliminating the special item of 3,00 for purchase of Lawrence Asylum Press included in the actuals of 1912-1913, there is a fall in expenditure by 1,12. This decrease is chiefly due to a fall of 1,31 under the head Stationery supplied from Central Stores. This is attributed mainly to the supply of paper of different descriptions indented for by the Superintendent, Government Press, and the Registrar, High Court, Madras, on their annual indents for 1913-1914 not having been taken delivery of by them during the year 1912-1913.

SECTION E.—MISCELLANEOUS—EXPENDITURE—continued.

C.—Review of actuals against grant under the major head as a whole.

107. Excluding the special item of 3,00 included in the actuals on account of the purchase of the Lawrence Asylum Press, there is a saving on the budget of 28. The saving is chiefly due to smaller expenditure by 81 under Stationery supplied from Central Stores than was anticipated in the estimates counterbalanced by increased expenditure under Stationery office at the Presidency 16, Secretariat Press 27 and Printing at Private Presses (Courts of Law) 13. The decrease under Stationery supplied from Central Stores is explained to be due to the supply of papers of different descriptions indented for by the Superintendent, Government Press, and the Registrar, High Court, Madras, on their annual indents for 1913-14 not having been taken delivery of by them during the year 1912-1913 as anticipated.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
RS.	RS.					
Provincial 18,50,834	17,43,062	..	..	..	..	..

SECTION E.—MISCELLANEOUS—EXPENDITURE—continued.

32. Miscellaneous.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Allowances and rewards ..	11	12	18	The increase is under travelling allowance of officers attending examinations.
Charitable donations— Fire, flood and epidemic charges.	..	1	2	Increase is due to floods in the Kistna river.
Other charges	48	52	1,23	The actuals include payments to the Lawrence Memorial School, Ootacamund (48) and charges for the repatriation of a troupe of Indian performers sent from Germany (26). Necessary additional allotments were sanctioned by Government.
Rewards for the destruction of wild animals.	19	19	23	The expenditure was 15 in 1907-1908, 17 in 1908-1909, and 19 in each of the years 1909-1910, 1910-1911 and 1911-1912. The budget was fixed at 19 for 1912-1913, but the actuals have gone up again by 4.
Petty establishments— Establishment for stamping weights and measures.	19	19	20	No remarks.
Other charges	3	2	1	
Special commission of enquiry ..	..	..	43	Represents expenditure incurred from the additional allotments sanctioned by the Government of Madras for a Forest Committee and for investigation into the conduct of certain officers.
Charges on account of pearl fisheries.	13	76	44	Savings are chiefly under "chanks" (7) and in the provision made for the purchase and maintenance of a motor inspection schooner (23).
Irrecoverable temporary loans written off.	25	2	3	Fluctuating item.
Rents, rates and taxes	10	8	8	No remarks.
Contributions	1,59	1,77	1,50	Saving is in the provision made for contribution in aid of municipal balances (25) and contribution on account of telegraph lines (2).
Miscellaneous and unforeseen charges.	4	23	26	The budget includes (20) provision for discretionary grants by Collectors, expenditure against which is mostly accounted for under appropriate service heads. Actuals include 23 on account of adjustment sanctioned by the Government of Madras of differences between the Accountant-General's ledger and departmental accounts in the outstanding balances of agricultural and land improvement loans in Ramnad and Bellary districts as they stood on 30th June 1911 and 31st January 1913, respectively. Similar figures in 1911-1912 were included under "Irrecoverable temporary loans written off."
Payment of civil debts	6	..	..	The increase is mainly due to annual stipends to holders of literary titles (2) for which the budget did not provide, and to excess expenditure under cost of books and publications (7).
Other items	57	43	54	
Total ..	3,74	4,34	5,15	

SECTION E.—MISCELLANEOUS—EXPENDITURE—continued.

B.—Review of actuals against actuals.

108. The increase is mainly under donations for charitable purposes (77), under charges on account of pearl fisheries (31) chiefly due to part-payment made in 1912-1913 for motor inspection schooner, and under special commissions of enquiry (43), partly counterbalanced by smaller contributions in aid of municipal balances (9). Accounts, 1911-1912, include a special item of 6 on account of payment of civil debts for releasing civil debtors as a Coronation boon.

C.—Review of actuals against grant under the major head as a whole.

109. Excess was mainly under charitable donations (72) and special commissions of enquiry (43) counterbalanced by savings under pearl fisheries (32) and under Contributions (27). Savings due to expenditure against the amount provisionally entered in the budget under this head for discretionary grants by Collectors having been accounted for under other heads, were merged in the adjustments (23) made to wipe off differences in the balances of agricultural and land improvement loans between the Accountant-General's ledgers and departmental accounts.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
	RS.	RS.				
Provincial	5,77,486	5,15,369	..	..	..	..

SECTION F.—FAMINE RELIEF AND INSURANCE.

33.—Famine Relief.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
<i>Imperial.</i>				
In charge of civil officers— Salaries and establishment— Relief works in charge of civil officers	..	..	..	
Relief to people (artisans such as weavers) employed otherwise than on relief works	..	..	..	
Gratuitous relief	..	..	..	
Miscellaneous	..	..	..	
In charge of Public Works officers ..	15	..	..	....

B.—Review of actuals against actuals.

110. The figure in 1911-1912 represents not only charges incurred in 1911-1912 for manufacturing tools to replenish the stock of famine tools in the Public Works Stores but also those debited in previous years under 45. Civil Works, Public Works Department written back to this head in 1911-1912. No such charges appeared in the accounts for 1912-1913.

C.—Review of actuals against grant under the major head as a whole

111. None.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Imperial	..	..	..	..	..	..

SECTION F.—FAMINE RELIEF AND INSURANCE—continued.

36.—Reduction or avoidance of debt.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Reduction or avoidance of debt.	2,50	2,50	2,50	No remarks.

B.—Review of actuals against actuals.

112. No remarks.

C.—Review of actuals against grant under the major head as a whole.

113. No remarks.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 2,50,000	RS. 2,50,000	..	..	..	..

SECTION J.—IRRIGATION—EXPENDITURE.

42.—Irrigation—Major Works.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
<i>Working Expenses—Public Works Officers.</i>				
Godavari Delta System	7,73	8,00	7,13	Decrease is due to (1) estimates for silt clearance of certain canals not having been fully worked out for want of labour, (2) the estimates for piping channels originally classified under "42" having been resanctioned under "43" and (3) extensive repairs to floating plant for which the budget provided having been found unnecessary.
Kistna Delta System	6,28	6,50	6,02	Decrease is chiefly due to (1) the postponement of the construction of punts budgetted for and (2) the silt-clearance work not having been done to the extent anticipated.
Cauvery Delta System	1,20	1,46	1,24	The budget was an over-estimate.
Periyar System	1,31	1,15	1,33	The increase was due to (1) a number of sanctioned estimates having been on hand for which additional allotments were obtained and (2) write back of some expenditure from "Capital" to "Revenue."
Divi Pumping Project	91	85	57	The decrease is mainly due to the pumping operations not having been commenced until July 1912, as the river rose very late in the year.
Shatiatope Anicut System	31	23	21	No remarks.
Poiney Anicut System	19	19	11	Decrease is due to presence of water in tanks which impeded the progress of works.
Lower Coleroon Anicut System ..	89	74	57	Decrease below budget was due to (1) want of sufficient estimates, (2) presence of water preventing progress of works, (3) scarcity of labour, (4) payments for works measured after 15th March 1913 having been made only in April 1913.
Srivaikuntam Anicut System	14	15	25	Increase is due to additional allotments granted to meet outlays on sanctioned estimates.
Nagavalli Project	26	14	11	No remarks.
Other Systems	3,02	2,98	2,97	Do.
Total	22,24	22,43	20,51	
Provincial share	11,12	11,12	10,25	

B.—Review of actuals against actuals.

114. The decrease of (173) may be allocated chiefly to Godavari Delta System (60), Divi Pumping Project (34), Lower Coleroon Anicut System (32), Kistna Delta System (26), Nagavalli Project (15), Shatiatope Anicut System (10) and Poiney Anicut System (8), counterbalanced by an increase of (11) in the Srivaikuntam Anicut System. In the Godavari Delta System smaller expenditure on silt clearance of canals and repairs to floating plant chiefly account for the shorter outlay. Pumping operations in Divi commenced later than in the previous year, as the river rose very late. Presence of water, scarcity of labour, payments for works measured after 15th March having been made only in April—these were the chief causes that contributed to the smaller expenditure in the Lower Coleroon Anicut System. The decrease in the Kistna Delta System was chiefly due to silt clearance work not having been done to the same extent as in 1911-1912. The expenditure on the Nagavalli Project and Shatiatope Anicut System was restricted to budget provision. Presence of water in tanks impeded the progress of works in the Poiney Anicut System. The increase in the Srivaikuntam Anicut System was due to additional allotments having been granted to meet outlay on sanctioned estimates.

C.—Review of actuals against grant under the major head as a whole.

115. Except in Periyar and Srivaikuntam Anicut Systems under which the expenditure was in excess of budget by 18 and 10, respectively, for which additional allotments were sanctioned

SECTION J.—IRRIGATION—EXPENDITURE—continued.

C.—Review of actuals against grant under the major head as a whole—continued.

there were large savings* in all the other systems referred to in the above review for reasons stated therein. There was also a decrease of 22 in the Cauvery Delta System, but this was due to the budget being an over-estimate.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 10,31,600	RS. 10,25,490	..	..	..	..
* Godavari Delta System	..	..	..	..	..	87
Kistna Delta System	..	..	..	..	..	48
Divi Pumping Project	..	..	..	..	..	28
Lower Coleroon Anicut System	..	..	..	..	..	21
Nagavalli Project	..	..	..	..	..	3
Shutlotype Anicut System	..	..	..	..	..	2
Poincy Anicut System	..	..	..	..	..	8
						1,97

42.—Irrigation—Major Works.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Interest on debt	2,846	2,851	2,945	Please see review C below.
Provincial share	14,23	14,25	14,73	

B.—Review of actuals against actuals.

116. The average rate of interest was 3.5 in 1912-1913 against 3.401 in 1911-1912. The actual capital outlay on which interest was calculated in 1912-1913 was 84,140, whereas it was 83,682 in 1911-1912. The increase both in the rate and in the capital outlay accounts for the excess of 99 under this head over last year's actuals.

C.—Review of actuals against grant under the major head as a whole.

117. The rate of interest adopted for the budget estimate was 3.377, whereas the actual average rate of interest was 3.5. The excess over grant (94) would have been greater but for a fall in the actual capital outlay (84,140) as compared with the budget (84,435).

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 14,77,000	RS. 14,72,554	..	..	..	..

SECTION J.—IRRIGATION—EXPENDITURE—continued.

43.—Irrigation—Minor Works and Navigation.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
In charge of Civil officers.				
Provincial	5,72	7,00	6,03	See Review C below.

B.—Review of actuals against actuals.

118. Increase is chiefly under Original Works (3), Repairs and maintenance of tanks (23) and under Establishment charges (7) less 5 on account of increased contributions.

C.—Review of actuals against grant under the major head as a whole.

119. The saving is chiefly under Original Works (28) and under Repairs and maintenance (65) and partly on account of increased contributions 5. The budget estimate for 1912-1913 originally fixed was only 6,00 with reference to the average actuals of the previous five years, but it was raised by 1,00 at the instance of the Madras Government in the final edition. The increased provision could not however be utilized, as the progress of work was retarded by presence of water in tanks in some districts and in others owing to scarcity of labour and want of contractors willing to take up the works at the rates provided in the estimates.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 6,51,224	RS. 6,03,043	..	..	..	..

SECTION J.—IRRIGATION—EXPENDITURE—continued.

43.—Irrigation—Minor Works and Navigation in charge of Public Works officers (Madras).

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head
IN CHARGE OF PUBLIC WORKS OFFICERS—PROVINCIAL. Works for which Capital and Revenue Accounts are kept.				
Capital	1,23	1,40	3,03	Actuals include the cost of special machinery obtained for Siddapur project (128) for which the budget did not provide. Excluding this special item the accounts exceeded budget by 35, due to additional allotments sanctioned for certain works included in the budget and to certain works not included in the budget having been sanctioned and executed during the course of the year. The increase is chiefly due to certain items of expenditure not budgeted for, having been sanctioned during the course of the year. The chief of these were— (1) Constructing revetment at certain places of Kalingaroyan channel. (2) Closing breaches in Ponnalur tank. (3) Works in Buckingham canal and Madras water-supply. The chief causes that led to the lapse under these minor heads were: (1) want of labour, (2) want of sufficient number of sanctioned estimates, (3) erroneous budgeting in some divisions, and (4) certain works budgeted for having either been abandoned or sanctioned under other heads
Revenue	3,16	2,84	3,11	
Works for which neither Capital nor Revenue Accounts are kept.	19,46	21,45	19,08	
Agricultural works	6,13	6,59	5,10	
Total	29,98	32,28	30,32	

B.—Review of actuals against actuals.

120. Excluding the cost of special machinery obtained for Siddapur project (1,28) included in the actuals of 1912-1913, the expenditure has gone down by 94 chiefly under agricultural works (1,03) and works for which neither capital nor revenue accounts are kept (38), mainly for want of labour and want of sufficient number of sanctioned estimates, counterbalanced by an increase of 52 under works for which capital accounts are kept.

C.—Review of actuals against grant under the major head as a whole.

121. Notwithstanding the cost of special machinery obtained for Siddapur project (1,28) debited in the accounts of 1912-1913 not having been provided for in the budget, and the increase over budget under works for which capital and revenue accounts are kept—Capital (35) and revenue (27), there has been a net saving of 1,96 owing to large lapses under works for which neither capital nor revenue accounts are kept (2,37) and under agricultural works (149). The chief causes for the large lapses under these minor heads were—(1) want of labour, (2) want of sufficient number of sanctioned estimates, (3) erroneous budgeting in some divisions, and (4) certain works budgeted for having been either abandoned or sanctioned under other heads.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 30,75,955	RS. 30,31,640	..	..	..	..

SECTION K.—BUILDINGS AND ROADS.

45.—Civil Works.

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
Public Works in charge of Civil Officers—Provincial— Civil Buildings— Original Works	11	18	13	Savings were chiefly in Vizagapatam Agency Works. Do. do.
Repairs	20	22	19	
Communications— Original Works	8	1	6	The budget was clearly an under estimate. No remarks.
Repairs	31	31	35	
Miscellaneous Public Improvements— Original Works— Formation or extension of village sites.	14	17	4	The budget was based on the high actuals in 1910-1911 and 1911-1912. The actual of 1912-1913 compares well with those of 1908-1909 and 1909-1910. No remarks.
Other charges	9	10	12	
Repairs	1	..	2	Do. The establishment charges are mostly debited to the works. Hence low actuals.
Establishment	..	4	1	
Tools and Plant	1	1	1	No remarks. The increase over the budget is mainly due to additional grants sanctioned by the Local Government, viz., 5,51 for educational buildings of which 81 was transferred from the lump provision under "22. Education," 8,00 for sanitary improvements transferred from the lump provision under "24. Medical," and 22 for women and children's hospitals also transferred from the lump provision of (30) under "24. Medical," less grants not paid before the close of the year.
Contributions	48,73	71,27	84,67	
Refunds	1	..	1	
Total	49,69	72,31	85,61	

B.—Review of actuals against actuals.

122. The increase is mainly on account of larger grants paid to local bodies for educational buildings (5,31) and sanitary improvements (19,00), to the Corporation of Madras for water-supply and drainage works (13,42) and to District Boards in aid of land-cess (3,28), counterbalanced by smaller grants paid to local bodies for roads and bridges (86) and for construction of hospital and dispensaries (1,36), and to the Madras Port Trust (2,00). The actuals of 1911-1912 included (75) on account of special grants to the District Boards, Kistna (40), Malabar (18) and Madura (17).

C.—Review of actuals against grant under the major head as a whole.

123. The increase over the budget is mainly due to additional grants sanctioned by the Local Government, viz., 5,51 for educational buildings of which 81 was transferred from the lump provision under "22. Education," 8,00 for sanitary improvements transferred from the lump provision under "24. Medical," and 22 for women and children's hospitals also transferred from the lump provision of (30) under "24. Medical," less grants not paid before the close of the year.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 86,04,711	RS. 85,60,623	..	..	..	..

SECTION K.—BUILDINGS AND ROADS—continued.

45.—Civil Works (Madras).

Minor head or other division.	Accounts, 1911-1912.	Budget, 1912-1913.	Accounts, 1912-1913.	A.—Review of actuals against grant under each minor head.
In charge of Public Works officers—Provincial.				
1. Civil Buildings— Original works	30,68	44,71	37,17	The decrease below budget is due to insufficiency of sanctioned estimates, late receipt of sanctions to estimates, delay in handing over lands, overestimate in the budget provision, want of competent contractors, want of labour, prevalence of plague and cholera in certain localities, and inability to utilize in full the budget grants for certain works, the chief of which are— (1) Collector's office building, Madura—Work stopped. (2) Municipal hospital at Vellore—Revised estimate not received sanctioned during the year. (3) Judge's Court-house at Gunter—Deviation statement not sanctioned in the year. (4) Construction of a new hospital at Royapuram—Progress slow.
Repairs	5,04	6,19	4,81	The decrease is due partly to certain buildings not having required repairs to the extent anticipated and partly to petty repairs to buildings having been carried out by the departments concerned.
2. Communications— Original works	2,71	4,11	3,54	The decrease is partly due to Messrs. Burn & Co. having failed to supply iron articles by 15th March 1913 as promised (Coimbatore division) and partly to the credit of 37 to the work "Construction of a bridge over the Kolab river" for value of materials transferred.
Repairs	2,59	2,27	2,29	No remarks.
3. Miscellaneous Public Im- provements— Original works	5,27	9,83	7,21	The decrease is chiefly due to write-back of 68 from Government share to contribution share for Vizianagram water-supply scheme and surrender of 40 and 21 from Vizagapatam and Kodaikanal water-supply schemes and also to the cost of pipes received for Nellore water-works being considerably less than the provision made in the budget (39), and to 100 provided in the budget for Madura drainage scheme having been resumed.
Repairs	25	22	23	No remarks.
4. Establishment	11,72	10,42	13,16	The excess is due to the privilege leave allowances of the two Chief Engineers (11); the employment of a temporary Deputy Secretary throughout the year, (12), smaller savings on account of absentees (18), increased expenditure under grain compensation and travelling allowances (72) and contingencies (34), the inclusion of charges relating to divisional accountants for which provision was made in the budget under "18. General administration" (56) and variations in the percentages transferred to other Public Works heads.
5. Tools and plant	73	1,53	1,58	No remarks.
6. Suspense	45	— 85	1,04	The increase under suspense occurred chiefly in the Vennar division where 1,33 being value of English stores received for water-works at Negapatam was debited to "Miscellaneous advances" before receipt of contribution from the municipality to meet the charge. There were also large variations between budget and actuals in other divisions.
Total	60,44	78,43	71,03	

SECTION K.—BUILDINGS AND ROADS—continued.

B.—Review of actuals against actuals.

124. The increase of 10,59 is made up chiefly of the following variations:—

	Explanation.
Civil buildings—	
Original works	+ 6,49, due to larger provision in the budget for 1912-13 for the construction of new buildings.
Repairs	— 1,23, due to buildings not requiring repairs to so large an extent as in previous year.
Communications—	
Original works	+ 83, due to increased expenditure chiefly on the bridges over the Indravati and Bhavani rivers, and the road to connect Kodaikanal with the plains.
Repairs	— 30
Miscellaneous Public Improvements—	
Original works	+ 1,94, due to larger outlay on works for which the budget provided.
Establishment	+ 1,44, due to the formation of an additional circle and additional divisions.
Tools and plant	+ 85, due to increase in the purchase of London and Indian stores.
Suspense	+ 59

C.—Review of actuals against grant under the major head as a whole.

125. The saving of 7,40 is chiefly made up of the following variations:—

Civil buildings—	
Original works	— 7,54, due to insufficiency of sanctioned estimates, late receipt of sanctions to estimates, delay in handing over lands, over-estimate in the budget provision, want of competent contractors, want of labour, prevalence of plague and cholera in certain localities, and inability to utilize in full the budget grants for certain works.
Repairs	— 1,38, due to buildings not having required repairs to the extent anticipated in the budget and to petty repairs having been executed by departmental officers.
Communications—	
Original works	— 57, due to Messrs. Burn & Co.'s failure to supply iron articles by 15th March 1913 and to the credit of 37 to the work "Construction of a bridge over the Kolab river for value of materials transferred."
Miscellaneous Public Improvements—	
Original works	— 2,62, due to write back of 68 from Government share to contribution share for Vizianagram water-supply scheme, and surrender of 40 and 21 from Vizagapatam and Kodaikanal water-supply schemes, and also to the cost of pipes received for Nellore water-works being less than the provision made in the budget.
Establishment	+ 2,74, due to privilege leave allowances of two Chief Engineers, the employment of a temporary Deputy Secretary throughout the year, smaller savings on account of absentees, increased expenditure on grain compensation and travelling allowances and contingencies, the inclusion of the charges relating to divisional accountants for which provision was made in the budget under "18. General Administration" and variations in the percentages transferred to other public works heads.
Suspense	+ 1,89, due to the adjustment of 1,33 the value of English stores received for Negapatam water-works before receipt of contribution from the municipality, and other variations.

SECTION K.—BUILDINGS AND ROADS—continued.

C.—Review of actuals against grant under the major head as a whole—continued.

Net grant as in grant statement.	Actual expenditure.	Excess, if any.	Sanctioned by		Awaiting sanction.	
			Local Government.	Imperial Government.	Imperial Government.	Provincial Government.
Provincial	RS. 68,34,921	RS. 71,03,280	RS. 2,68,359	..	..	RS. 2,68,359

126. The excess was caused by large resummptions of grants made by Government in March with reference to the revised estimate. The actuals in March exceeded anticipations, as the rush of expenditure in March which was animadverted against still continued to a large extent.

SECTION M.—PROVINCIAL SURPLUS AND DEFICIT.

Revenue.			Expenditure.		
Accounts, 1911-1912.	1912-1913.		Accounts, 1911-1912.	1912-1913.	
	Budget.	Accounts.		Budget.	Accounts.
6,03,57	5,96,27	7,06,94	<i>Provincial.</i>		
4,43	4,45	4,27	Revenue	1,92,24	2,02,45
29,53	30,28	31,32	Interest	3,16	3,17
5,20	4,87	5,52	Civil Departments	2,57,58	2,88,74
..	..	..	Miscellaneous	45,27	50,25
55,87	54,01	57,28	Famine Relief	2,50	2,50
2,72	2,68	3,05	Irrigation	61,05	61,33
7,01,32	6,92,51	8,08,38	Buildings and Roads	1,10,13	1,56,64
			Total	6,71,93	7,65,08
			Surplus (+) and Deficit (—)	+ 29,39	+ 43,30

127. The result of the transactions of the year under review was a surplus of 43,30 against a deficit of 65,01 estimated in the budget. The improvement is mainly due to additional assignments from Imperial Revenues and increased receipts under Land Revenue, Stamps and Excise.

SECTION RR.—PROVINCIAL LOANS AND ADVANCES.

	Budget, 1912-1913.		Accounts, 1912-1913.	
	Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
Loans to Mufassal Municipalities	2,25	1,54	1,70	1,62
Loans to District Boards and other Local Fund Committees	..	..	..	1
Loans to Landholders and other Notabilities	8,18	6,36	8,20	6,71
Advances to Cultivators	..	5	..	..
Advances to Co-operative Credit Societies	..	..	..	..
Total	10,43	7,95	9,90	8,34

128. Reduction in loans to mufassal municipalities and larger repayments of advances to cultivators due to favourable season account for the variation between the budget and the accounts.

SECTION S.—LOANS TO LOCAL BOARDS FOR RAILWAY CONSTRUCTION.

	Budget, 1912-1913.		Accounts, 1912-1913.	
	Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
Provincial Loans (Loans to Kistna District Board)	..	73	..	73

129. No remarks

Provincial Grant Statement.										
Major heads.	Budget grant.	Modifications sanctioned by Local Government.				Modifications sanctioned by Imperial Government.		Actual expenditure.	Excess requiring sanction of	
		Addition.		Reduction.		Net grant.	Local Government.		Government of India.	
		Rs.	Rs.	Rs.	Rs.					
1. Refunds and Drawbacks	1,59,000	27,400	..	..	..	Rs. 1,86,400	Rs. 21,220	Rs. 2,07,620	..	
2. Assignments and Compensation	2,80,000	1,470	..	..	..	2,81,470	..	2,86,907	..	
3. Land Revenue	1,45,67,000	..	2,48,409	..	..	1,43,23,591	..	1,42,09,160	..	
6. Stamps	2,20,000	14,144	..	..	..	2,34,144	..	2,47,538	..	
7. Excise	9,24,000	..	..	..	..	9,24,000	..	9,08,372	..	
10. Assessed Taxes	18,000	..	..	..	..	18,000	..	18,498	..	
11. Forest	35,10,000	..	3,00,000	..	..	32,10,000	..	31,50,482	..	
12. Registration	12,40,000	11,000	..	..	..	12,51,000	..	12,46,045	..	
13. Interest on Ordinary Debt	3,19,000	..	..	..	..	3,19,000	..	3,17,276	..	
18. General Administration	13,11,000	95,218	..	..	..	14,06,218	..	13,99,495	..	
19. A. Law and Justice—Courts of Law	63,36,000	2,77,944	..	..	..	66,13,944	..	66,51,303	..	
19. B. Do.	16,00,000	..	82,792	..	..	14,17,208	..	13,89,571	..	
20. Police	82,91,000	5,66,700	..	..	..	88,56,700	..	88,16,509	..	
21. Ports and Pilotage	21,000	17,096	..	..	..	38,096	..	41,144	..	
22. Education	58,88,000	..	5,60,302	..	..	65,47,698	..	65,53,050	..	
24. Medical	29,39,000	..	9,34,349	..	..	20,04,651	..	20,51,628	..	
26. Political	94,000	..	..	..	..	98,280	..	95,175	..	
22. Scientific etc., Departments	17,37,000	4,350	..	..	..	18,69,728	..	18,66,061	..	
69. Superannuation Allowances and Pensions	26,94,000	1,32,728	..	..	..	27,60,000	..	27,66,814	..	
30. Stationery and Printing	14,71,000	66,000	..	..	..	18,50,834	..	17,43,062	..	
32. Miscellaneous	4,34,000	3,79,884	..	..	..	5,77,486	..	5,15,369	..	
33. Famine Relief	..	1,43,486	..	..	..	..	..	..	..	
36. Reduction or Avoidance of Debt	..	..	..	..	..	..	..	..	..	
41. Miscellaneous Railway expenditure	..	..	..	..	..	..	..	..	..	
42. Irrigation—Major Works—	..	..	..	..	..	..	..	..	..	
Working expenses	11,22,000	..	..	..	..	..	..	..	..	
Interest on Debt	14,25,000	..	90,400	..	..	10,31,600	..	10,25,490	..	
43. Minor Works and Navigation—	..	52,000	..	..	..	14,77,000	..	14,72,554	..	
In charge of Civil officers	..	..	..	..	..	..	..	..	..	
Public Works Officers	7,00,000	..	48,776	..	..	6,51,224	..	6,03,043	..	
45. Civil Works—	32,28,000	..	1,52,045	..	..	30,75,955	..	30,31,640	..	
In charge of Civil Officers	..	..	..	..	..	..	..	..	..	
Public Works Officers	72,31,000	13,73,711	..	..	..	86,04,711	..	85,60,623	..	
..	78,43,000	..	10,18,079	..	..	68,34,921	..	71,03,280	..	
Total	7,57,52,000	31,82,011	34,30,152	12,30,000	..	7,67,13,859	..	7,65,08,013	..	
and No. 166 F., dated										

(a) Government of India, Finance, Nos. 227 F. and 228 F., dated 18th July 1912; Nos. 473 F. and 474 F., dated 22nd October 1912; No. 509 F., dated 4th November 1912; and No. 166 F., dated 12th February 1913.

(b) Government of India, Finance, No. 271 F., dated 27th July 1912.

23RD APRIL 1892, No. 341, EDUCATIONAL.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—again the following paper:—

G.O., dated 25th June 1891, No. 483, Educational.

ABSTRACT.—Passing orders relative to the preparation of a schedule showing the classes of appointments to which the Primary School examination rules are to be made applicable, and directing that the notification instituting the examination be modified and re-published in the *Fort St. George Gazette*.

READ—also file of replies to the above order.

ORDER—dated 23rd April 1892, No. 341, Educational.

Upon consideration, the Government thinks it better not to prescribe *minima* of height and chest-girth by general order, but to leave the matter to the discretion of Heads of Departments.

2. In paragraph 2 of its Proceedings, dated the 11th September 1891, No. 413 (Separate Revenue), the Board of Revenue is understood to recommend that the compulsory portion only of the Primary School examination shall be required in the case of petty officers and first-grade peons in the Salt and Abkari Department, and that peons of the second and third grades shall be exempted altogether from the examination rules. The Government is not prepared to adopt this suggestion at present; it should first be established that recruitment under the existing rules is impossible.

3. The Board further suggests in the same Proceedings that the Primary School examination notification should be declared not to be applicable to "inferior" appointments in Orissa. This recommendation the Government accepts, for it is impossible to conduct the examination in that district; but it should be understood that persons exempted from the examination for service in Orissa will not be eligible for transfer to districts in this Presidency unless they pass.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To all Departments of the Secretariat, for communication
to the Heads of Departments concerned.

Govt. of {1892} Madras.
EDUCATIONAL.

Issued

Recd.

Encl.

G.O., 23rd April 1892, No. 341.

APRIL.

Primary School Examination.

Considering it better not to prescribe *minima* of height and chest-girth for appointments in the public service, but leaving the matter to the discretion of Heads of Departments and declaring the -- not applicable to inferior appointments in Orissa.

No. 1429 Waj 6 May '92

Communicated to
of the Public Works Depa
with reference to para 3, 14
of 14th July, 1891.

(True Extract)

(Signed) C. V. Boddy.

Under Secretary to
Govt. P.W.D.

Chief Engineer for Irrigations
do — do — Railways

Superintending Engineer
Consulting Architect to Govt.
Superintendent of Works

Perigal Project.
Examiner of Public Works Accounts

do — Railway —

Govt. of {1892} Madras.

UE

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(True Extract.)

J. F. PRICE,
Chief Secretary.

To all Departments of the Secretariat, for communication
to the Heads of Departments concerned.

Exd. A. Raitt.

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EDUCATIONAL.

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Recd.

Encl.

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Considering it better not to prescribe minima of height and chest-girth for appointments in the public service, but leaving the matter to the discretion of Heads of Departments and declaring the -- not applicable to inferior appointments in Orissa.

No. 1429 Waj 6 May '92

Communicated to officers of the Public Works department with reference to para. 3. of G.O. 192 D.W. 2/4 July 1891.

(True Extract).

(Signed) C. V. Boddy
Major R.E.
Under Secretary
P.W.D.

Chief Engineer for Irrigation
Do. do. do. Railway
Superintending Engineer
Consulting Architect
Superintendent of Works, P.W.D.
Examiner of Public Works
Do. do. Railway

APPLICATION FOR LEAVE.

[For the several classes of officers by whom, and the particular kinds of leave for which, this form should be used see note 1 on the reverse.]

Applicant's name in full J. Subramaniam, B.C.E.
Rank Executive Engineer 3rd grade.
Division or Office Cuddalore
Nature of Leave applied for (See note 3) Privilege leave (C.S.R. 2913)
Period of Leave Three months
From what date (See note 4) 2nd March 1892 Forenoon.

(See note 2)*

I do hereby declare that I have no intention of retiring or of taking furlough, special leave, subsidiary leave, leave on private affairs, or leave on Medical Certificate for three months after my return to duty.

J. Subramaniam
Exec. Engr. Cuddalore

No. _____ Dated _____ 189

Recommended.

Executive Engineer, _____ Division.

No. _____ Dated _____ 189

Recommended and forwarded to _____ for favorable consideration.

Superintending Engineer, _____ Circle.

Report of the Examiner, P. W. Accounts.

No. _____ Dated Madras, _____ 189

_____ for _____

from _____ is _____ admissible

to _____

under Article _____ of the Civil Service Regulations.

To the

Examiner of P. W. Accounts, Madras.

[Reference to Madras P. W. D. Code,
Edition of 1886,
Para. 569].

PUBLIC WORKS DEPARTMENT, MADRAS.

Application for Leave.

From

THE

To

THE

Station

Dated

189

No.

Recd.

189

NOTES.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886,
PARA. 569.

1. Classes of officers by whom this form should be used and the particular kinds of leave for which it should be used.

(a) *Civilians of all kinds and Military officers subject to Civil Leave Rules:*

For all kinds of leave.

(b) *Military officers subject to Military Leave Rules:*

Privilege Leave.

Special Leave.

(c) *Warrant and Non-commissioned Officers:*

Privilege Leave.

2. In the case of applications for leave other than privilege, the signature of the applicant should be above the certificate at * [C.S.R., 891].

3. A gazetted officer applying for leave should quote in his application the rule under which he considers himself entitled to the leave [C.S.R., 889 (b) 1].

4. In the case of applications for furlough or special leave, the applicant should state in his application the date from which he proposes to take subsidiary leave as well as the date from which he wishes his furlough or special leave to commence [P.W. Code, para. 571; S.O. No. 1330 of 28-8-90].

5. An application for privilege leave should not be made more than six weeks before the leave is wanted [C. S. R., 890].

6. Officers of the engineer establishment desirous of obtaining furlough to Europe should make their intentions known to the Government three months before the period from which they desire to obtain leave [P.W. Code, para. 570].

7. The different kinds of leave, with the rules under which they are admissible noted against each, are as given below:—

Military officers subject to Military Leave Rules:—

Privilege Leave ... C.S.R., 291.

Special Leave ... " 348.

Military officers subject to Civil Leave Rules and Civilians appointed by or with the special sanction of the Secretary of State, or specially admitted to the benefit of the European Service Leave Rules:—

Furlough ... C.S.R., 340, 343, 344 and 345.

Special Leave ... " 348.

Privilege Leave ... " 291.

Extraordinary Leave ... " 366.

Officers subject to Indian Service Leave Rules:—

Leave on Medical Certificate ... C.S.R., 369.

Leave on Private Affairs ... " 370.

Furlough ... " 371.

Leave without allowances ... " 372.

Privilege Leave ... " 291.

Submits an application from

endorsed for favorable consideration by the

for

leave of absence

and

that the leave applied for is ——— admissible

Article ——— of the Civil Service Regulat

8TH APRIL 1892, No. 342, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 15th March 1892, Forest No. 249, Mis.:—

THE HON. MR. J. GROSE.

Read—the following letter from the Acting Conservator of Forests, Northern Circle, dated 6th February 1892, No. 2902:—

I have the honour to report that one K. Narayana Appadu, late a Forester, 2nd Grade, Kistna District, was found guilty of criminal misappropriation by a public servant under section 409 of the Indian Penal Code and sentenced by the Assistant Magistrate of the Kistna District to rigorous imprisonment for seven days and to pay a fine of Rs. 50, or, in default, to another seven days' rigorous imprisonment, and as the judgment was upheld on appeal, to request that Government may be moved to issue a notification in the *Fort St. George Gazette* prohibiting his re-employment in any branch of the public service.

2. The facts of the case are as follows:—

K. Narayana Appadu gave a vernacular order to one Chendrasekariah, the late Village Munsif of Bomminampad, and received Rs. 1-8-0 from him as the value of six casuarina trees sold to him, and the Forester appropriated the sale-proceeds to his own use.

The matter was brought to the notice of the Collector by petitions presented on the 11th December 1890 and 10th January 1891 by one Kona Rungiah and they were referred to the District Forest-officer who received them on the 12th January and 13th February 1891. The District Forest-officer wrote to K. Rungiah on the 15th and 27th January 1891 to produce before him the original vernacular orders, but they could not be produced earlier than the 6th April 1891, the District Forest-officer being away in camp during February and March and K. Rungiah had gone to Cuddapah. Pending inquiry into the above charge and other two similar ones, but which were not proved, Forester Narayana Appadu was suspended by the Collector from the 8th April 1891. The District Forest-officer having gone into the case personally and being satisfied that overwhelming evidence was forthcoming to sustain a successful prosecution, the Conservator was asked, on the 22nd April 1891, for sanction to prosecute the Forester under section 409 of the Indian Penal Code. The prosecution was sanctioned on the 9th June 1891, on a perusal of the file of depositions and a further report from the Collector. The Forester having no explanation to offer beyond absolute denial of the issue of the orders and that the charges were the outcome of malice, the complaint was lodged before the Assistant Magistrate on the 27th July 1891. The Forester at last admitted at the trial the genuineness of the orders but with the plea that he told the 4th witness Nagalingiah to pay money to maistry Rungiah, 3rd prosecution witness, and that afterwards Rungiah had told him that he had not received the takid. Three witnesses for the defence deposed that they were present when the Forester gave the vernacular order to the 4th witness and that he told him to pay money to Rungiah. The Magistrate remarks that their

evidence was so full of discrepancies and improbabilities that he had no hesitation in considering that they had been brought up to perjure themselves and that he seldom met with such barefaced liars. The first charge having been clearly proved, the Assistant Magistrate convicted the accused.

As stated, Narayana Appadu unsuccessfully appealed against this sentence to the District Judge who confirmed the judgment of the Lower Court with the remark that any presumption in his favour considering his long service has been outweighed by his conduct in first denying the permit.

I have therefore dismissed him from the 8th April 1891, the date of his suspension, and struck his name out from the list of subordinates.

3. I submit, herewith, the file containing the records of the case against the late Forester for perusal and return when no longer required and a draft notification for publication in the *Fort St. George Gazette* if approved by the Board and Government.

Resolution—dated 15th March 1892, Forest No. 249, Mis.

Submitted to Government with the request that the draft notification submitted by the Conservator may be approved and ordered to be published in the *Fort St. George Gazette*.

(A true Copy and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a draft notification and a file of papers (to be returned).
Copy to the Conservator of Forests, Northern Circle.

ORDER—dated 8th April 1892, No. 342, Revenue.

Miscellaneous.

The draft notification is approved
and will be published in the *Fort St. George Gazette*.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Departments of the Secretariat.
„ the Heads of Departments under the Revenue Secretariat.
„ the Superintendent, Government Press.

NOTIFICATION.

Kuppili Naraina Appadu, late a Forester, Kistna district, having been convicted of criminal misappropriation by a public servant under section 409 of the Indian Penal Code, is hereby declared ineligible for further employment in the public service.

Exd. C. M. Brisson.

250 Copies.

Issued

Recd.

Encl.

G.O., 8th April 1892, No. 342.

APRIL.

Narayana Appadu.

Draft notification declaring one —, late a Forester in the Kistna District, ineligible for further employment in the public service, approved and ordered to be published in the Fort St. George Gazette.

No. 1430 W of 6 May 1892

Communicated to
Officers of the Public Works
Department
(Signed) C.V.B.

C.E. Ford
C.E. for Ry
Ex. P. W. Aceb
Ex. Ry. aceb
P. Enguiness
C.A.
Gof W. P. P.

8TH APRIL 1892, No. 342, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 15th March 1892, Forest No. 249, Mis.:—

THE HON. MR. J. GROSE.

Read—the following letter from the Acting Conservator of Forests, Northern Circle, dated 6th February 1892, No. 2902:—

I have the honour to report that one K. Narayana Appadu, late a Forester, 2nd Grade, Kistna District, was found guilty of criminal misappropriation by a public servant under section 409 of the Indian Penal Code and sentenced by the Assistant Magistrate of the Kistna District to rigorous imprisonment for seven days and to pay a fine of Rs. 50, or, in default, to another seven days' rigorous imprisonment, and as the judgment was upheld on appeal, to request that Government may be moved to issue a notification in the Fort St. George Gazette prohibiting his re-employment in any branch of the public service.

2. The facts of the case are as follows:—

K. Narayana Appadu gave a vernacular order to one Chendrasekariah, the late Village Munsif of Bomminampad, and received Rs. 1-8-0 from him as the value of six casuarina trees sold to him, and the Forester appropriated the sale-proceeds to his own use.

The matter was brought to the notice of the Collector by petitions presented on the 11th December 1890 and 10th January 1891 by one Kona Rungiah and they were referred to the District Forest-officer who received them on the 12th January and 13th February 1891. The District Forest-officer wrote to K. Rungiah on the 15th and 27th January 1891 to produce before him the original vernacular orders, but they could not be produced earlier than the 6th April 1891, the District Forest-officer being away in camp during February and March and K. Rungiah had gone to Cuddapah. Pending inquiry into the above charge and other two similar ones, but which were not proved, Forester Narayana Appadu was suspended by the Collector from the 8th April 1891. The District Forest-officer having gone into the case personally and being satisfied that overwhelming evidence was forthcoming to sustain a successful prosecution, the Conservator was asked, on the 22nd April 1891, for sanction to prosecute the Forester under section 409 of the Indian Penal Code. The prosecution was sanctioned on the 9th June 1891, on a perusal of the file of depositions and a further report from the Collector. The Forester having no explanation to offer beyond absolute denial of the issue of the orders and that the charges were the outcome of malice, the complaint was lodged before the Assistant Magistrate on the 27th July 1891. The Forester at last admitted at the trial the genuineness of the orders but with the plea that he told the 4th witness Nagalingiah to pay money to maistry Rungiah, 3rd prosecution witness, and that afterwards Rungiah had told him that he had not received the takid. Three witnesses for the defence deposed that they were present when the Forester gave the vernacular order to the 4th witness and that he told him to pay money to Rungiah. The Magistrate remarks that their

As stated, Narayana Appadu unsuccessfully appealed against this sentence to the District Judge who confirmed the judgment of the Lower Court with the remark that any presumption in his favour considering his long service has been outweighed by his conduct in first denying the permit.

3. I submit, herewith, the file containing the records of the case against the late Forester for perusal and return when no longer required and a draft notification for publication in the *Fort St. George Gazette* if approved by the Board and Government.

Submitted to Government with the request that the draft notification submitted by the Conservator may be approved and ordered to be published in the *Fort St. George Gazette*.

(Signed) H. A. SIM,
Acting Secretary.

ORDER—dated 8th April 1892, No. 342, Revenue.

The draft notification is approved and will be published in the *Port St. George Gazette*.

(Signed) C. A. GALTON,
Secretary to Government.

To the Departments of the Secretariat.
 „ the Heads of Departments under the Revenue Secretariat.
 „ the Superintendent, Government Press.

Kuppili Naraina Appadu, late a Forester, Kistna district, having been convicted of criminal misappropriation by a public servant under section 409 of the Indian Penal Code, is hereby declared ineligible for further employment in the public service.

250 Copies.

Date and Number of Indent: when received by Store
Department: when sanctioned by Secretary of State in Council.
Description of Articles.

Quantity.	Date of Contract.	Name of Contractor.	Probable Date of Shipment.	Shipments (Quantity, Name of Vessel, and Date of Sailing); or Remarks.
1891	25. June	Seele & Son	1891	shipped per S.S. <i>Sumatra</i> (18. July)
sets 3				
11:36	15 "	Moscow Hunt	Aug	
coils 9	24 "	J. Davies		
11:865	30 "	Robertson Langstaff	Aug	shipped per S.S. <i>Reina</i> (Aug)
plates 3596				
15924	24 "	Pat. Shaffner	Dec	
10,912				
690	24 "	Robertson Langstaff	Aug	
839	29 "	Pat. Shaffner	Dec	
2698	24 "	Pat. Shaffner	Dec	
11:1	24. July	Robertson Langstaff	Aug	
2	1. Aug.	Harville & Sons	Sept	
1				
23	17. July	Pat. Shaffner	Aug	
60	22 "	J. Davies	Aug	

Gobt. of {1892} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 8th April 1892, No. 342.

APRIL.

Narayana Appadu.

Draft notification declaring one —, late a Forester in the Kistna District, ineligible for further employment in the public service, approved and ordered to be published in the Fort St. George Gazette.

No: 1430W d/6 May '92

Communicated to Offices
of the Public Works Department.

(Signed). C.V. Boddy
Under Secy to Govt
Engrs

C.E. for S.
C.E. for Rys
Ex. P.W. acct.
Ex. R. acct.
S. Engineers
C.A. to Govt
S. of W. P. D.

Date and Number of Indent; when received by Stone Department; when sanctioned by Secretary of State in Council.

Description of Articles.

Quantity.

Date of Contract.

Name of Contractor.

Probable Date of Shipment.

Shipments (Quantity, Name of Vessel, and Date of Sailing); or Remarks.

Stamps

Indent No. 1 dated 25. 9. 90

Recd. 11. 11. 90

(2.47)

Postage Envelopes $\frac{1}{2}$ anna

Post Cards $\frac{1}{4}$ "

" reply $\frac{1}{4}$ "

Postage stamps $\frac{1}{2}$ "

9 pie

1 anna

$1\frac{1}{2}$ "

2 "

3 "

4 "

8 "

Service Postage $\frac{1}{2}$ anna

1 "

2 "

39,184

31,088

31,533

35,077

401

7,584

349

5,401

12,244

19,566

12,988

11,610

12,536

2,040

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shipped as before reported

22,080

27,936

24,814

per ss Joleanda

1680

1944

684

(19 June)

per ss Joleanda

48

(31 July)

per ss Joleanda

500

410

(Aug)

per ss Joleanda

5280

35000

350

1230

1960

1300

12600

2482
3

India Finance & Comm^{ce}. Dec 109 d. 29. 4. 91

4 Telm. from Viceroy d. 30. 6. 91

Sanctd 4. 8. 91

(2. 50)

Portage stamps 1 rupee

2½ annas

Shells 1237

1891

4 June

3 July

1891

De la Rue & Co.

— Dec —

Dec

— Dec —

Shades that keep the 199 4. 19. 3. 91
 Rec? 16. 4. 91 Janet? 6. 5. 91 (10. 57)

Bar stock typewriter & typewriter
 with appliances as detailed in the
 previous return

Madras Station M.R. 28. 3. 91
 Rec? 29. 4. 91 Janet? 2. 6. 91 (10. 60)

Caecum W.I. 42 dia X 53 high with pumpkin. 1. 1 24 July

Chain crane iron short link 5 1/2" 167 lbs 12 June

Oil lined steam boiler 100 18 "

Paint grey white ground in oil 10 12 "

" Chocolate " " 20 "

Marperline 50 18 "

Enemy cloth 10 2 3. 1 good sack 15 "

Red lead, dry 10 18 "

Gunwale for doors, large 3 3 }

Canvas wooden " " 3 3 }

Stockings woolen mixed " " 3 3 }

" overall " " 2 2 }

Ring wrist 1. R. " " 2 2 }

Shoes diving 1. R. large mens " " 2 2 }

10. 3 13. May typewriter & — shipped per S.S. Mariner (3 July)

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Stamps

INDIA OFFICE,

LONDON,

14 Aug. 1891.

J. PARKER,

~~A. ABERCROMBIE JOPE~~

Director-General of Stores.

N.B.—This Return includes all Stores under supply in England.
Stores reported in this Return to have been shipped will
not be inserted in future Returns.

POST CURRENT No. 9537

No. 8th September 1891

b.d.c.

No. 2492 W 2/17 Sept 1891

Extracts commu-
nicated to the Chairman
Madras Harbour Trust
Board.

W 13
8991

S 103

Y 21390. 2000.—5/91. I. 976.

to the Chairman 17/10

24. 14. 7. 1892

Ch 57. 14
2-10-14

22/10/91 3/18/91

Capipally
6th March 1892

To

The Superintending Engineer
IIIrd Circle
Bellary.

Through

The Executive Engineer.

Famine Relief works

Madanapally.

Most Respected Sir,

I most humbly beg to bring
the following into your honor's kind
consideration and favorable orders.

In the Sub Division all the
things are too dear owing to famine.
For a thing we used to get for a
rupee in ordinary time, we must
now pay more than 2 rupees &
even then it is found very diffi-
cult to get them.

In addition to this scarcity
of water is throughout felt. My

feeding charges &c. other expenses for servants &c. are therefore considerably heavy and my present increase of salary (Rs 10) is not covering up the extra charges I undergo in this much affected place.

In the face of these difficulties I am to work hard and I am afraid that unless I have good feeding and ordinary comforts in such a time as this, I will soon fall ill.

I most respectfully beg to request that your honor will be so kind as to consider my difficulties and to sanction at least 50 Rs salary per mensem from the date of my joining the famine duty. This excess can be met out of the savings in the amount of establishment sanctioned for this official year as the second clerk

clerk was not entertained last.

With regard to travelling, I beg to state that I am to travel about with the Executive Engineer. I must therefore engage a bandy for myself & for conveyance of my things &c. owing to scarcity and dear of pasture we cannot get bandies at a cheap rate. The bandy hire on an average would come to Rs 30, which cannot be met out of my poor allowance of 800 a day. I therefore most humbly beg to request that your honor will be pleased to consider the present famine circumstances and to favor me also with any special allowance which your honor may deem proper. He now rarely travel more than 20 miles a day.

I beg to remain
Sd/ V. L.

No 138

Forwarded. There is no doubt that prices have gone up and it seems fair that men on small pay should get some increase of pay during famine work. Paying officers and other men employed on famine work get Rs. 40 or 50.

Sd/- A. M. Hood
Executive Engineer

No 3733

Copy forwarded to the Chief Engineer P. H. D. with recommendation that the pay of the clerk should be increased to Rs 50/- per mensem. His present pay is Rs 40/- as sanctioned in G.O. No. 3604 of 5/2/92.

Camp Guntakal L. W. Martin
18th March 1892 Suptdy Engineer

W. CURRENT No. 3030

From,

The Superintending Engineer,
IIIrd Circle,
Bellary.

To,

The Chief Engineer

P.W.D.

Madras

Dated 18 } March 1892

Received 2/28

Enclosures.

No. 3733

Subject.

N. Ruvviah Chetty
Clerk under the Flood
Free Engineer

Recommends that
the pay of should be
increased to Rs 50.

P. N. S.

No 1514 of 23-3-92

Memorandum.

From the S.E. III Circle No 3733 of 18. iii. 92.

The Chief Engineer
is not ^{now} prepared to
support the application
for increase of pay on
behalf of the clerk.
If, ~~after personal~~
~~experience of the~~
~~conditions of life~~
~~on these relief works,~~
The Suptg Engineer is
satisfied that an
increase is necessary,
it might be entered
in the revised Propo-
sition statement to
be submitted on the
expiration of the
present sanction.
Any increase proposed
should be fully explained
for the information.

S.E. III Circle

MADRAS

Chv 3030

For orders.

N.B.

21-III-92

Shandy think
that this request
should be considered
- Application
for renewal of
Sanction for his

Entertainment of
his clerk with whom
he made in April
last, and if his
Ct. is satisfied that
the pay of the clerk
should be Rs 40
it might be so
subscribed within
proposition
statement
yes & out

No 1517 c of 23-3-92

PROCEEDINGS OF

THE MADRAS GOVERNMENT.

From the S.E. III

Read the following
Circular No: 3024 d/28 Jan'y. 1892

Sanction is accorded
to the entertainment, till
the end of the current
official year, of the
temporary establish-
ment required for the
Executive Engineer in
Charge of famine relief
works in the Cuddapah
Division, as shown in the
Statement submitted by
the Suptg. Engr. III circle
with his letter recorded
above. Application for
renewal of sanction,
should, if necessary, be
made in April next.

To The S.E. III circle
Exar. P.W. Accts
with Copy of Statement
2. This sanction has been
registered as Provincial No:
73 W of 1891-92 and Classified
as Establishment, Temporary.

08/2

press

4TH FEBRUARY 1892, No. 120, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th January 1892, No. 62 :—

MR. CLOGSTOUN.

Read—the following letter from M.R.Ry. S. VENKATA RAMADOS NAIDU, Garu, Deputy Collector, Cumbum, to the Collector of Kurnool, dated Márkápúr, 14th January 1892, No. 62 :—

Referring to your endorsement No. 79, dated 11th instant, received to-day, I have the honour to report that it is no doubt true that a relief work is now urgently required in the northern portion of the Márkápúr taluk. What that work should be I cannot say without my knowing what class of works the Settlement Commissioner is prepared to sanction. When he came here, he appeared to me to be averse to sanctioning any roads the maintenance of which is not likely to be undertaken or rather cannot be guaranteed by the Local Boards ; but, as a matter of fact, the lightest work for famine coolies is road work, and if the Settlement Commissioner can be persuaded to sanction a road irrespective of the consideration whether it will be maintained by the Taluk Board or not, I strongly recommend the road from Dupad to Isakatripuravarum and Mudivemula suggested by the Tahsildar in his special season report bearing the endorsement under reply. A branch can also be taken from Tripurantakam to Pullalacheruvu *via* Chapulamadugu. The northern half of this taluk is sadly wanting in roads, but no road is so badly wanted as the one suggested above, viz., that from Dupad *via* Tripurantakam to Iskatripuravarum on one side, to Mummadivarum on a second side and to Chapulamadugu and Pullalacheruvu on a third side. If a road work is not likely to be sanctioned, any other kind of work suggested by the Tahsildar in the special season report may be sanctioned.

2. The work on the roads now in progress in the taluk will not last long, as it is confined only to breaking and stacking metal and is proceeding apace. It is expected that the work on the Márkápúr road will be over in a fortnight more.

3. In my programme of civil agency works and in my letters No. 566, dated 10th November 1891, and No. 697, dated 27th December 1891, I proposed a large number of road works, irrigation projects and repairs to minor and major irrigation works. These works are distributed all over the taluk and such kind of works as the Commissioner may choose to sanction may be selected out of them, but his sanction must be obtained immediately for some of them ; otherwise coolies will soon be without work and we shall be in embarrassment.

4. If I may here refer to the necessity for gratuitous relief also, I beg to add that ere long it will be necessary to open kitchens at Dupad, Dornal and Pullalacheruvu, and that the sanction of the Commissioner for their opening as soon as the urgency arises had better be obtained at once.

Endorsement by the Collector of Kurnool, dated 18th January 1892, No. 412.

Copy forwarded to Commissioner for favour of instructions as to paragraph 1. In the opinion of the undersigned, Márkápúr taluk should be exceptionally treated as regards restricting road work to metal breaking and stacking only and some new road work will be necessary, but it will involve extra supervision staff.

Date taken out.	Department.	O. No.	Year.	Initials of Referencer.	Date returned.	Initials of attender.

2. Estimates alluded to in paragraph 3 have been sanctioned and will form subject of separate report.

3. As regards paragraph 4, orders are solicited empowering the undersigned to open if necessary. He proceeds to Márkápúr on 21st instant.

Resolution—dated 26th January 1892, No. 62.

The Collector, it appears from the concluding paragraph of his endorsement, was proceeding to Márkápúr on the 21st instant, and he will be able, after full inquiry on the spot, to decide as to the necessity of opening further relief works, and if so, as to what works can most suitably be taken up. At present road work is proceeding at three spots, namely, at Márkápúr, Dornal and Dupad. The work at Márkápúr is approaching completion, but the new roads proposed would be no substitute for this work, as they are situated in a totally different portion of the taluk.

The statement that the breaking and stacking of metal is proceeding apace and will not last long must, if it refers to the work on the Dornal-Dupad road, be based on very inaccurate information. The work will give employment for months to far larger numbers than are at present employed, and the Commissioner would like to be assured that the existing works are properly supervised and the work properly tasked.

2. It is unnecessary to dilate on the Commissioner's reason for restricting road work as much as possible to the breaking and stacking of metal and the stacking of gravel on existing roads. The work is a good work in itself and is easily supervised and easily tasked by unprofessional agency. Work on roads which are to be abandoned immediately after the distress is over is work which in a large number of instances is irretrievably lost.

When absolutely no other means of employment are available, recourse may be had to new roads. The Collector will be able to decide upon this point when he visits the taluk.

3. He must also himself decide as to the necessity of opening new kitchens. If the failure of the harvest has been as complete in Márkápúr as it threatened to be at the date of the Commissioner's visit if no rain should fall at an early date, he fears that there are good grounds for thinking that further kitchens will be necessary.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Collector of Kurnool.

Copy to the Secretary to Government, Revenue Department.

ORDER—dated 4th February 1892, No. 120, Revenue.

Miscellaneous.

The Government concurs in the Commissioner's remarks in paragraphs 2 and 3 of his Proceedings read above.

2. The Collector's report, after personal inspection of the locality, is awaited.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture,
„ the Public Works Department (W).

Exd. A. Aubert.

70 Copies.

1199
Govt. of {1892} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 4th February 1892, No. 120.

B.N. 39848 2.2.92

FEBRUARY.

Season, Kurnool.

Concurring in the remarks of the Board of Revenue as to the nature of works that should be started for the relief of distress and as to the necessity of opening more kitchens if harvests completely fail in the Cumbum division.

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 26TH JAN. 1892, No. 62.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

Mr. CLOGSTOUN.

READ—the following letter from M.R.Ry. S. VENKATA RAMADOS NAIDU, Garu, Deputy Collector, Cumbum, to the Collector of Kurnool, dated Márkápúr, 14th January 1892, No. 62 :—

Referring to your endorsement No. 79, dated 11th instant, received to-day, I have the honour to report that it is no doubt true that a relief work is now urgently required in the northern portion of the Márkápúr taluk. What that work should be I cannot say without my knowing what class of works the Settlement Commissioner is prepared to sanction. When he came here, he appeared to me to be averse to sanctioning any roads the maintenance of which is not likely to be undertaken or rather cannot be guaranteed by the Local Boards; but, as a matter of fact, the lightest work for famine coolies is road work, and if the Settlement Commissioner can be persuaded to sanction a road irrespective of the consideration whether it will be maintained by the Taluk Board or not, I strongly recommend the road from Dupad to Isakatripuravarum and Mudiveinula suggested by the Tahsildar in his special season report bearing the endorsement under reply. A branch can also be taken from Tripurantakam to Pullalacheruvu *via* Chapulamadugu. The northern half of this taluk is sadly wanting in roads, but no road is so badly wanted as the one suggested above, viz., that from Dupad *via* Tripurantakam to Iskatripuravarum on one side, to Mummadivarum on a second side and to Chapulamadugu and Pullalacheruvu on a third side. If a road work is not likely to be sanctioned, any other kind of work suggested by the Tahsildar in the special season report may be sanctioned.

2. The work on the roads now in progress in the taluk will not last long, as it is confined only to breaking and stacking metal and is proceeding apace. It is expected that the work on the Márkápúr road will be over in a fortnight more.

3. In my programme of civil agency works and in my letters No. 566, dated 10th November 1891, and No. 697, dated 27th December 1891, I proposed a large number of road works, irrigation projects and repairs to minor and major irrigation works. These works are distributed all over the taluk and such kind of works as the Commissioner may choose to sanction may be selected out of them, but his sanction must be obtained immediately for some of them; otherwise coolies will soon be without work and we shall be in embarrassment.

4. If I may here refer to the necessity for gratuitous relief also, I beg to add that ere long it will be necessary to open kitchens at Dupad, Dornal and Pullalacheruvu, and that the sanction of the Commissioner for their opening as soon as the urgency arises had better be obtained at once.

Endorsement by the Collector of Kurnool, dated 18th January 1892, No. 412.

Copy forwarded to Commissioner for favour of instructions as to paragraph 1. In the opinion of the undersigned, Márkápúr taluk should be exceptionally treated as regards restricting road work to metal breaking and stacking only and some new road work will be necessary, but it will involve extra supervision staff.

2. Estimates alluded to in paragraph 3 have been sanctioned and will form subject of separate report.
3. As regards paragraph 4, orders are solicited empowering the undersigned to open if necessary. He proceeds to Márkápúr on 21st instant.

RESOLUTION—dated 26th January 1892, No. 62.

The Collector, it appears from the concluding paragraph of his endorsement, was proceeding to Márkápúr on the 21st instant, and he will be able, after full inquiry on the spot, to decide as to the necessity of opening further relief works, and if so, as to what works can most suitably be taken up. At present road work is proceeding at three spots, namely, at Márkápúr, Dornal and Dupad. The work at Márkápúr is approaching completion, but the new roads proposed would be no substitute for this work, as they are situated in a totally different portion of the taluk.

The statement that the breaking and stacking of metal is proceeding apace and will not last long must, if it refers to the work on the Dornal-Dupad road, be based on very inaccurate information. The work will give employment for months to far larger numbers than are at present employed, and the Commissioner would like to be assured that the existing works are properly supervised and the work properly tasked.

2. It is unnecessary to dilate on the Commissioner's reason for restricting road work as much as possible to the breaking and stacking of metal and the stacking of gravel on existing roads. The work is a good work in itself and is easily supervised and easily tasked by unprofessional agency. Work on roads which are to be abandoned immediately after the distress is over is work which in a large number of instances is irretrievably lost.

When absolutely no other means of employment are available, recourse may be had to new roads. The Collector will be able to decide upon this point when he visits the taluk.

3. He must also himself decide as to the necessity of opening new kitchens. If the failure of the harvest has been as complete in Márkápúr as it threatened to be at the date of the Commissioner's visit if no rain should fall at an early date, he fears that there are good grounds for thinking that further kitchens will be necessary.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary,

To the Collector of Kurnool.

Copy to the Secretary to Government, Revenue Department.

Exd. C. A. Munisawmy.

REVENUE DEPARTMENT.

1892.

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Printed January 29th.

Proceedings, 26th January 1892, No. 62.

Order in the Revenue
Sept. No 120 dated 11 February 92

The Govt. concurs in
the Commissioner's remarks
in paras 2 and 3 of his Proceed-
ings read above.

2. The collector's report,
after personal inspection
of the locality, is awaited

Order No 398 Wd/8
communicated to the
Suptg Engineer III circle

Wd 1000/81

Passing orders on letter from the Collector
of Kurnool regarding the opening of relief
works and kitchens in his district.

20
Chief Eng & for Engrs
III circle

Date taken out.	Department.	C. No.	Year.	Initials of Referencer.	Date returned.	Initials of attender.
FOR WHAT PURPOSE.						
15. 372 Subd. P. & B. 14/5/12						
MR 1080/12						

Paper taken out of the Records from the charge of the Referencer,
No. 3614, dated 5.2.1911, Range,
Dept. P. & B.

MADRAS RECORD OFFICE.
Block No.

[R.O. 10,000-19-5-11.]