

- (1) பக்கங்களின் எண்ணிக்கை 6
 (2) புதுக்கித் திருப்பிய நாள் 5-90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/90

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PW

துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	177 w se	அச்சகம் பலவகை
நாள் :	25-1-1892	T98

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-1-18,006-15-0-87.

சுத்யா

177-2
18TH JANUARY 1893, No. 61, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Revenue Department, dated 17th December 1892, No. 1269, reviewing the budget estimates of the Forest Department for 1893-94.

Endorsement of the Revenue Department, dated 14th January 1892, No. 22, transferring Proceedings of the Board of Revenue reporting to Government alterations to be made in the revised estimates of land revenue receipts for 1892-93 and the budget estimates for 1893-94.

Civil budget estimates for 1893-94 from the Accountant-General, dated 14th January 1892.

ORDER—dated 18th January 1893, No. 61, Financial.

The Civil budget estimates for 1893-94 will be forwarded to the Government of India.

REVISED ESTIMATES, 1892-93.

2. The current official year opened with a balance of 42.49 lakhs to the credit of Provincial revenues.

The revised estimates, as entered by the Accountant-General, amount to 294.46 and 313.57 lakhs respectively. The Government, however, is of opinion that certain entries on both sides of the account require revision. After carrying out such alterations, reasons for making which will be stated below, the position will be as shown in column 4 of the statement appended to these Proceedings.

I. Land Revenue.—According to the most recent estimate furnished by the Board within the last week, the collections from land revenue will fall short of the revised estimates prepared in December by 17.74 lakhs, the Provincial share of which will amount to 4.43.

Adjustments.—The fixed assignment from Imperial funds is placed at 32.54.

IV. Stamps.—In G.O., dated 10th November 1892, No. 1211, Financial, the Government accepted the figures of the Board of Revenue. For reasons stated in paragraph 3 of their Proceedings, the Board placed both the revised estimate and the budget estimate of 1893-94 at 68.00 lakhs, of which 51.00 lakhs represented the Provincial share. On reconsideration, the Government is not prepared to adopt these estimates and considers that the modification made by the Accountant-General, who has added a lakh to the total for 1892-93, is insufficient. Even after allowing for the extraordinary character of some of the items of revenue, as contended by the Board, the present rate of income points to a permanent expansion of receipts. The actuals of the first eight months of the current year exceeded those of the corresponding period of 1891-92 by 4.78 lakhs, and proportionate calculations, based on a comparison of the ratios borne by the receipts in similar periods to those realised in the

XII Interest.—The Accountant-General's revised estimate of interest on advances to cultivators is placed at '66. This amount should be increased by at least '14, and '06 will be added on account of interest on loans to landholders and other items. The total will then stand at 1'00 lakh.

19-A: Law and Justice—Courts.—The revised estimate stands at 44.66. The accounts of 1891-92 show a total of 43.04 lakhs and the budget estimate amounted to 43.76, the increase occurring principally under Civil and Sessions Courts, where the difference between the budget and the revised estimate is .97. As only 16.20 was booked under this minor head up to the end of November, the addition appears, even after allowing for such new charges as the City Civil Court, to be excessive. Again the reduction in the estimate for the City Civil Court is excessive.

The Government is of opinion, therefore, that a deduction of 50 may safely be made on the total estimate under 19-A.

22. *Education.*—The Director of Public Instruction has been informed that he must not under any circumstances exceed the original grant of 15-67, and, as this requirement is absolute and as, with the exercise of due care, the Director has full control over expenditure, the addition of '32 in the revised estimate is unnecessary and should be struck out.

37. *Construction of Railways.*—According to the latest information the expenditure on the Mâyavaram-Mutpet Railway will not exceed 9·00 lakhs, and this amount has been adopted by the Accountant-General.

43. *Minor Works and Navigation*.—It must be distinctly understood that the grants under this head and under 45. Civil Works must not be exceeded, and, in the absence of explanation, the Government disallows the addition of '09 which appears in the Accountant-General's general abstract.

Adjusting Heads.—In separate orders, special grants aggregating 7.01 lakhs have

Districts.	1891-92. LAKHS.	1892-93. LAKHS.	1893-94. LAKHS.
Anantapur ..	..	1.60	..
Bellary ..	..	..	..
Chingleput ..	..	..	..
Coimbatore ..	..	..	..
Cuddapah ..	..	..	..
Kurnool ..	..	..	..
Salem ..	..	..	..
North Arcot ..	..	..	..
Nellore ..	..	..	..
Total ..	2.01	4.64	3.36

In addition to these grants, debits for which Provincial funds are respon-

These alterations having been carried out, the totals of the revised estimate will stand at 296.03 for receipts and 316.71 for expenditure, the deficit of the year being 20.68 lakhs and the closing balance 21.81.

BUDGET ESTIMATES, 1893-94.

IV. *Stamps*.—On the grounds stated above in the case of the revised estimate, the budget estimate for stamps will be raised to 70.66 lakhs and the Provincial share to 58.00.

Adjusting Heads.—In consequence of the further lapse on the grant for the Mayavaram-Mutupet Railway, the recoveries from the Guarantee fund will be reduced from 8.37 to 7.37.

19. *A. Law and Justice—Courts.*—The grant 45-18 will be lowered to 45-00 on account of probable savings, and the High Court will be requested to issue orders for the exercise of strict economy.

20. *Police*.—The budget estimate as passed included a provision of Rs. 87 for the Railway Police scheme. There is no likelihood whatever that any expenditure will be incurred on this account in 1893–94, as the details will require more elaboration before they are finally accepted, and as the proposals will have to receive the approval of the Secretary of State.

33. *Famine Relief*.—In view of the unfavorable character of the season and the long period which will elapse before the fall of the rains on which the Southern districts affected by the drought prevalent since last October depend, the Government does not think it advisable to enter a smaller provision than 3·00 lakhs under this head, although it is hoped that only part of this provision will need to be utilised.

Adjusting Heads.—No provision need at present be made on account of contributions to District Boards for famine expenditure as any which have to be booked will be provided for in the course of 1893-94 by a transfer from grant 33.

After entering these alterations the total receipts for next year will stand at 306.48, the expenditure at 315.59 lakhs, as shown below, the deficit being 9.11 and the closing balance 12.70 lakhs:—

Revenue and Receipts.

	LAKHS.
Principal heads ..	270.24
Interest ..	1.59
Civil departments ..	18.64
Miscellaneous ..	2.88
Irrigation minor works ..	1.50
Civil works ..	2.00
Adjusting heads ..	9.63
Total ..	306.48

Expenditure.

	LAKHS.
Principal heads ..	75.00
Interest ..	2.30
Post office ..	.90
Civil departments ..	140.75
Miscellaneous ..	22.67
Famine relief ..	3.00
Construction of railways ..	6.75
Irrigation minor works ..	32.00
Civil works ..	29.88
Adjusting heads ..	2.84
Total ..	315.59

[Here enter letter, dated 18th January 1893, No. 62, Financial].

(True Extract.)

C. A. GALTON,
Ag. Chief Secretary.

To the Departments of Government.
 " Honorable the Chief Justice, with C.L.
 " Inspector-General of Jails.
 " " of Police.
 " Director of Public Instruction.
 " Surgeon-General.
 " Inspector-General of Registration.

Exd. J. Moses.

APPENDIX.

MADRAS.

Provincial Accounts and Estimates.

Heads of Revenue.	Actuals, 1891-92.	Budget estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Heads of Expenditure.	Actuals, 1891-92.	Budget estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I. Land Revenue—					1. Refunds and Drawbacks ..	1.30	1.02	1.27	1.10
Proper ..	108.94	125.33	124.76	126.41	Charges in respect of collection.				
Adjustments ..	41.47	32.54	32.54	32.54	3. Land Revenue ..	48.70	48.51	50.03	49.67
III. Salt ..	1.18	1.44	1.63	1.65	5. Salt ..	.84	6.21	5.52	6.55
IV. Stamps ..	50.61	49.50	53.00	53.00	6. Stamps ..	1.28	1.89	2.00	1.95
V. Excise ..	30.35	31.00	30.25	31.25	7. Excise ..	1.40	1.68	1.51	1.74
VII. Customs ..	.35	.35	.54	.44	8. Customs ..	1.58	1.63	1.63	1.72
VIII. Assessed Taxes ..	8.08	8.63	8.56	8.70	9. Customs ..	.08	.08	.08	.10
IX. Forest ..	16.94	9.50	8.82	9.50	10. Assessed Taxes ..	12.55	8.04	7.45	8.12
X. Registration ..	6.17	5.80	6.61	6.75	11. Forest ..	3.55	3.93	3.68	4.06
Total ..	283.79	264.09	266.72	270.24	12. Registration ..				
XII. Interest ..	44	53	1.00	1.59	Total ..	71.28	72.99	73.17	75.00
Post Office, Telegraph and Mint.					Interest.				
XIII. Post Office ..			.01		13. Interest on ordinary debt ..	.69	1.03	1.44	2.30
Receipts by Civil Departments.					Post Office, Telegraph and Mint.				
XVI. Law and Justice—					15. Post Office ..	.90	.95	.85	.96
A.—Courts of Law ..	2.37	6.50	6.59	6.95	Salaries and Expenses of Civil Departments.				
B.—Jails ..	2.38	2.13	2.82	2.73	18. General Administration ..	10.07	9.72	10.07	9.57
XVII. Police ..	4.27	4.27	4.30	4.35	19. Law and Justice—				
XVIII. Marine ..	.04	.04	.01	.01	A.—Courts of Law ..	43.04	43.76	44.16	45.00
XIX. Education ..	1.33	1.42	1.43	1.55	B.—Jails ..	9.76	9.06	9.95	9.35
XX. Medical ..	.81	.78	.80	.85	20. Police ..	41.61	43.21	42.27	43.59
XXI. Scientific and other Minor Departments.	1.89	1.86	2.19	2.18	21. Marine ..	1.51	1.21	1.00	.50
Total ..	17.49	16.91	18.03	18.64	22. Education ..	14.54	15.07	15.67	16.10
Miscellaneous.					24. Medical ..	11.58	11.20	11.80	11.80
XXII. Receipts in aid of Superannuation ..	.34	.36	.33	.33	25. Political ..	.76	.76	.78	.77
XXIII. Stationery and Printing ..	.91	1.00	.85	1.11	26. Scientific and other Minor Departments ..	3.51	4.02	3.79	4.07
XXV. Miscellaneous ..	1.50	1.39	1.43	1.44	Total ..	136.29	138.62	139.49	140.75
Total ..	2.75	2.75	2.61	2.88	Miscellaneous Civil Charges.				
Railways.					29. Superannuation Allowances and Pensions ..	13.17	14.50	13.60	13.81
XXVI. State Railways (Gross Traffic Receipts) ..	.02				30. Stationery and Printing ..	7.53	7.38	7.49	7.50
Irrigation.					32. Miscellaneous ..	1.52	1.35	1.51	1.36
XXX. Minor Works and Navigation ..	1.61	1.50	1.50	1.50	Total ..	22.22	23.23	22.50	22.67
Buildings and Roads.					Famine Relief and Insurance.				
XXXII. Civil Works—					33. Famine Relief ..	1.67	10.00	2.25	3.00
Civil ..	19	.22	.22	.50	Construction of Railways.				
Public Works ..	1.43	1.18	1.38	1.50	37. Construction of Railways, &c. ..	4.65	15.50	9.00	6.75
Department ..					Railway Revenue Accounts.				
Total ..	1.63	1.40	1.60	2.00	41. Miscellaneous Railways ..				
Contributions from Local Funds.					Irrigation.				
Ordinary ..	2.00	1.51	2.43	1.76	43. Minor Works and Navigation ..	39.98	31.50	33.50	32.00
Mayavaram-Mutpet Railway ..	1.43	11.34	2.13	7.87	Buildings and Roads.				
Total ..	3.43	12.85	4.56	9.63	45. Civil Works—				
Total, Revenue and Receipts.	291.24	300.03	296.03	306.48	Civil—Agency works ..	4.21	.90	.97	1.09
Opening Balance ..	68.08	40.27	42.43	31.81	Civil—Municipal works ..		5.40	2.81	4.79
Grand Total ..	359.32	340.30	338.52	338.29	Public Works Department ..	27.17	23.00	23.63	24.00
					Total ..	31.38	29.30	27.41	29.83
					Contribution to Local Funds.	6.77	2.35	7.00	3.34
					Total, Expenditure ..	313.93	325.47	316.71	315.59
					Closing Balance ..	42.49	14.83	21.81	12.70
					Grand Total ..	357.39	340.30	338.52	328.29

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Govt. of {1893} Madras.
FINANCIAL.

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L.S.

Civil Budget Estimates.

Passing final orders on the — for 1893-94.

with order

2/27/11
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