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- (1) பக்கங்களின் எண்ணிக்கை _____
- (2) புதுக்கித் திருப்பிய நாள் -5-90
- (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் by

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Pw. துறை

அரசாணை எண்.	177	வ	அச்சகம்
மு. கோப்புத் தாள் எண்.			பலவகை
நாள் :	25-1-1893	198	X

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-1-18,006-15-6-87.

ஆதாரம்

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

whole twelve months during the three years ending 1891-92, might seem to justify a revised estimate of 74.00 lakhs and the adoption of a similar amount for next year. On the whole the Government sees no reason to suppose that less than 70.66 lakhs will be booked in either of the two years, and the revised estimate may be fixed at that amount. The Provincial share of this will be 53.00.

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.

XXXII. Civil Works—Public Works Department.—The revised estimate should, with reference to the latest actuals and the budget estimate for 1893-94, be raised by .12 from the amount at which it is now entered.

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 revised estimate of .36 under Criminal Courts is considered insufficient, as no more than 6.94 was brought to account at the end of November.

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

19-B. Jails.—The Accountant-General's estimate continues somewhat below the anticipations of the Inspector-General, but no alteration need at present be made.

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.

24. Medical.—The rate of expenditure during the first eight months of the current year closely agreed with that expected in 1893-94, and the Government considers that the revised estimate should not exceed the budget estimate as passed in G.O., dated 2nd November 1892, No. 1190. A reduction of .19 should therefore be made.

37. Construction of Railways.—According to the latest information the expenditure on the Mayavaram-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.	1892-93.	1893-94.
Anantapur ..	..	..	..
Bellary ..	..	..	..
Chingleput ..	..	..	..
Coimbatore ..	..	..	..
Cuddapah ..	..	..	..
Kurnool ..	..	..	..
Salem ..	..	..	..
North Arcot ..	..	..	..
Nellore ..	..	..	..
	2.01	4.64	3.6

been made in aid of the Local funds in the districts noted in the margin in order to place them in a fairly solvent position after meeting all famine demands up to the present time during the past and current official years. Of this sum, part (2.01) has been booked in the accounts of 1891-92, part (4.64) will now be transferred from the budget provision of 10.00 lakhs under 33. Famine Relief, and the remainder (.36) made good in 1893-94.

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

sible have been, or are expected to be, charged off under the major head last mentioned, amounting in 1891-92 to 1.57 and in the current year to 2.25. These figures are irrespective of the heavy charges which have been imposed upon Government by the increased expenditure under other service heads, on account of additional establishments and of public works, the normal cost of which must under the rules be shown under the departmental grants 43 and 45.

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.

3. The revenue in 1893-94 is estimated at 304.60 and the expenditure at 313.94, but the following alterations are necessary and will now be ordered:—

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 53.00.

X. Registration.—In G.O., dated 2nd November 1892, No. 1184, Financial, the estimate under this head was set down at 12.75 lakhs. The Government is now of opinion that an addition of three-quarters of a lakh may be made, and the total placed at 13.50, of which the Provincial share will be 6.75 against 6.37 as formerly entered. The searches which have been instituted in connection with advances under the Land Improvement and Agriculturists' Loans Acts are only in some part the cause of the large increase in revenue, and the Government is not satisfied that it is rightly described as being entirely abnormal.

Adjusting Heads.—In consequence of the further lapse on the grant for the Mayavaram-Mutpet Railway, the recoveries from the Guarantee fund will be reduced from 8.37 to 7.87.

11. Forest.—As passed in Revenue Proceedings, dated 17th December 1892, No. 1269, the grant for Forest amounted to 16.84, but this included a sum of .10 which the Accountant-General has correctly shown under 1. Refunds. As thus reduced the Provincial share would stand at 8.37, but the Government cannot, under present circumstances, provide for so large an extension as proposed of the scheme for a new scale of subordinate establishment. The grant will accordingly be reduced by .50 and the Provincial share for the major head will be 8.12.

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 .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:—

18TH JANUARY 1893, No. 61, FINANCIAL.

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 ..	29.68
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 ..	108.04	125.83	124.75	125.41	Charges in respect of collection.				
Adjustments ..	41.47	32.54	32.54	32.54	3. Land Revenue ..	48.70	45.51	50.03	49.67
III. Salt ..	1.18	1.44	1.65	1.65	5. Salt ..	.84	6.21	5.52	6.66
IV. Stamps ..	50.61	49.50	53.00	53.00	6. Stamps ..	1.28	1.89	2.00	1.95
V. Excise ..	30.85	31.00	20.25	31.25	7. Excise ..	1.40	1.68	1.51	1.74
VII. Customs ..	.35	.35	.54	.44	9. Customs ..	1.53	1.63	1.62	1.72
VIII. Assessed Taxes ..	8.68	8.63	8.55	8.70	10. Assessed Taxes ..	.08	.08	.08	.10
IX. Forest ..	16.94	9.60	8.82	9.50	11. Forest ..	12.55	8.04	7.45	8.12
X. Registration ..	6.17	5.80	6.61	6.75	12. Registration ..	3.55	3.93	3.68	4.05
Total ..	263.79	264.09	266.72	270.24	Total ..	71.28	72.99	73.17	75.00
XII. Interest ..	.44	.58	1.00	1.59	Interest.				
Post Office, Telegraph and Mint.					13. Interest on ordinary debt ..	.69	1.03	1.44	2.30
XIII. Post Office ..			.01		Post Office, Telegraph and Mint.				
Receipts by Civil Departments.					15. Post Office ..	.90	.95	.85	.90
XVI. Law and Justice—					Salaries and Expenses of Civil Departments.				
A.—Courts of Law ..	6.57	6.50	6.50	6.95	18. General Administration ..	10.07	9.72	10.07	9.57
B.—Jails ..	2.58	2.13	2.80	2.72	19. Law and Justice—	43.04	43.76	44.16	45.00
XVII. Police ..	4.27	4.27	4.30	4.38	A.—Courts of Law ..	0.76	9.00	9.95	9.35
XVIII. Marine ..	.04	.01	.01	.01	B.—Jails ..	41.61	43.21	42.27	43.59
XIX. Education ..	1.33	1.42	1.43	1.55	20. Police ..	1.51	1.21	1.00	.50
XX. Medical ..	.81	.73	.80	.85	21. Marine ..	14.54	15.47	15.67	16.10
XXI. Scientific and other Minor Departments.	1.89	1.86	2.19	2.18	22. Education ..	11.53	11.29	11.80	11.89
Total ..	17.49	16.81	16.03	18.64	23. Medical ..	.76	.76	.78	.77
Miscellaneous.					24. Political ..	3.51	4.39	3.79	4.07
XXII. Receipts in aid of Superannuation ..	.31	.36	.33	.33	25. Scientific and other Minor Departments ..	136.38	138.32	139.49	140.75
XXIII. Stationery and Printing ..	.91	1.00	.85	1.11	Total ..	136.38	138.32	139.49	140.75
XXV. Miscellaneous ..	1.50	1.39	1.43	1.44	Miscellaneous Civil Charges.				
Total ..	2.75	2.75	2.61	2.88	29. Superannuation Allowances and Pensions ..	13.17	14.50	13.60	13.81
Railways.					30. Stationery and Printing ..	7.53	7.48	7.49	7.60
XXVI. State Railways (Gross Traffic Receipts) ..	.02				32. Miscellaneous ..	1.52	1.35	1.51	1.36
Irrigation.					Total ..	22.22	23.23	22.60	22.67
XXX. Minor Works and Navigation ..	1.61	1.50	1.50	1.50	Famine Relief and Insurance.				
Buildings and Roads.					33. Famine Relief ..	1.57	10.00	2.25	3.00
XXXII. Civil Works—					Construction of Railways.				
Civil ..	.19	.22	.22	.50	37. Construction of Railways, &c. ..	4.65	15.50	9.00	6.75
Public Works Department ..	1.43	1.18	1.38	1.50	Railway Revenue Accounts.				
Total ..	1.62	1.40	1.60	2.00	41. Miscellaneous Railways ..				
Contributions from Local Funds.					Irrigation.				
Ordinary ..	2.09	1.51	2.43	1.76	43. Minor Works and Navigation ..	39.99	31.50	33.50	32.00
Mayavaram-Mutupet Railway ..	1.43	11.84	2.13	7.87	Buildings and Roads.				
Total ..	3.52	12.85	4.56	9.63	45. Civil Works—				
Total Revenue and Receipts.	291.24	300.03	298.03	306.48	Civil—Agency works ..	4.21	.90	.97	1.09
Opening Balance ..	88.08	40.27	42.49	21.81	Civil—Municipal works ..		6.40	2.81	4.79
Grand Total ..	367.32	340.30	338.52	328.29	Public Works Department ..	27.17	29.00	23.63	24.00
					Total ..	31.38	29.30	27.41	29.88
					Contribution to Local Funds ..	5.77	2.35	7.00	2.34
					Total Expenditure ..	314.83	328.47	316.71	315.59
					Closing Balance ..	42.49	14.83	21.81	12.70
					Grand Total ..	357.32	340.30	338.52	328.29

Gobt. of {1893} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 18th January 1893, No. 61.

JANUARY.

Civil Budget Estimates.

Passing final orders on the — for 1893-94.

No. 177 Wd/25 Jan'y '93

Revised.

(59. 8. 1)

C.E. for L.

C.E. for R.

Ex. P. L. accs.