

Govt. of {1894} Madras.
FINANCIAL.

Issued

1050

Recd.

19.4.94

Encl.

G.O., 11th April 1894, No. 293.

APRIL.

Budget Estimates.

Recording letter from the Government of India
passing orders on the Madras — for 1894-95.

73
No. 1069 W. d. 26 April 1894

Recorded

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Ch. G. for J. M. 10

C. S. for R. 10

Wm. M. 10

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11TH APRIL 1894, No. 293, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Calcutta, the 27th March 1894, No. 1573 A.

I am directed to acknowledge the receipt of the estimates of Revenue and Expenditure of the Madras Presidency for the year 1894-95.

2. It will be seen from the accompanying statement that the local estimates of Revenue and Expenditure have been accepted in all cases except for the head "III—Salt," under which the total figure of Rs. 1,80,00,000 has been taken with reference to past experience.

3. The estimate under the head "VII—Customs" includes Rs. 10,00,000 on account of receipts from the new import duties. No separate provision has been made on the Madras estimates on account of the additional Customs establishment necessitated by the levy of these duties, but as explained in my letter No. 1541 A., dated 23rd March 1894, the necessary grant will be made in the course of the year by transfer from the Bombay estimates.

4. Separate orders will issue from the Revenue and Agriculture Department regarding the estimates under "IX and 11—Forest," and the Public Works Department will communicate in usual course the reasons for the adoption of the estimates under the Public Works heads. The grant for Provincial Public Works has been taken at such an amount as will leave the estimated Provincial balance on 31st March 1895 at the prescribed minimum. The figure under the head "13—Interest" has been explained in this Department Resolution No. 1459½, dated 20th March 1894.

5. The usual memorandum showing how the Provincial share of Land Revenue has been calculated is annexed. In this calculation, the special contribution of Rs. 3,00,000 to Imperial Revenues mentioned in this Department Resolution No. 1126 A., dated 1st March 1894, has been taken into account.

Copy, with copy of the annexures, forwarded to the Comptroller and Auditor General and to the Accountant-General, Madras.

[Statement.]

MAD

Estimates,

Heads of Revenue.	Local.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
Principal Heads of Revenue—										
I.—Land Revenue { Proper Adjustments ..	3,28,19,000	1,28,65,000	{ 17,39,000	4,74,23,000	{ 3,28,19,000	1,28,65,000	{ 17,39,000	4,74,23,000	..	..
III.—Salt	28,68,000	28,68,000								
IV.—Stamps	1,79,52,000	1,67,000	..	1,81,19,000	1,78,33,000	1,67,000	..	1,80,00,000	..	1,19,000
V.—Excise	18,75,000	56,25,000	..	75,00,000	18,75,000	56,25,000	..	75,00,000	..	..
VI.—Provincial rates	96,75,000	32,25,000	..	1,29,00,000	96,75,000	32,25,000	..	1,29,00,000	..	..
VII.—Customs	..	..	66,89,000	66,89,000	..	..	66,89,000	66,89,000	..	..
VIII.—Assessed Taxes	26,84,000	41,000	..	27,25,000	26,84,000	41,000	..	27,25,000	..	..
IX.—Forest	10,12,000	10,13,000	..	20,25,000	10,12,000	10,13,000	..	20,25,000	..	..
X.—Registration	9,00,000	9,00,000	..	18,00,000	9,00,000	9,00,000	..	18,00,000	..	..
XI.—Tributes	6,60,000	6,60,000	..	13,20,000	6,60,000	6,60,000	..	13,20,000	..	..
	34,49,000	..	..	34,49,000	34,49,000	..	..	34,49,000	..	..
Total ..	6,81,58,000	2,73,64,000	84,28,000	10,39,50,000	6,80,39,000	2,73,64,000	84,28,000	10,38,31,000	..	1,19,000
XII.—Interest	3,35,000	2,19,000	69,000	6,23,000	3,35,000	2,19,000	69,000	6,23,000	..	..
Post Office, Telegraph and Mint—										
XIII.—Post Office	..	..	..	..	..	..	..	..	..	..
Receipts by Civil Department—										
XVI.—Law and Justice—										
Courts of Law	..	7,21,000	..	7,21,000	..	7,21,000	..	7,21,000	..	..
Jails	..	3,62,000	..	3,62,000	..	3,62,000	..	3,62,000	..	..
XVII.—Police	..	4,60,000	..	4,60,000	..	4,60,000	..	4,60,000	..	..
XVIII.—Marine	..	1,000	..	1,000	..	1,000	..	1,000	..	..
XIX.—Education	..	1,67,000	2,25,000	3,92,000	..	1,67,000	2,25,000	3,92,000	..	..
XX.—Medical	..	95,000	22,000	1,17,000	..	95,000	22,000	1,17,000	..	..
XXI.—Scientific and other Minor Departments..	..	1,95,000	..	1,95,000	..	1,95,000	..	1,95,000	..	..
Total ..	..	20,01,000	2,47,000	22,48,000	..	20,01,000	2,47,000	22,48,000	..	..
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c.	1,07,000	33,000	1,000	1,41,000	1,07,000	33,000	1,000	1,41,000	..	..
XXIII.—Stationery and Printing	9,000	1,06,000	..	1,15,000	9,000	1,06,000	..	1,15,000	..	..
XXV.—Miscellaneous	26,000	1,48,000	5,63,000	7,37,000	26,000	1,48,000	5,63,000	7,37,000	..	..
Total ..	1,42,000	2,87,000	5,64,000	9,93,000	1,42,000	2,87,000	5,64,000	9,93,000	..	..
Railways—										
XXVI.—State Railways (Gross traffic receipts)	1,14,20,000	2,25,000	..	1,16,45,000	1,14,20,000	2,25,000	..	1,16,45,000	..	..
XXVIII.—Subsidised Companies, &c.	2,30,000	..	..	2,30,000	2,30,000	..	..	2,30,000	..	..
Total ..	1,16,50,000	2,25,000	..	1,18,75,000	1,16,50,000	2,25,000	..	1,18,75,000	..	..
Irrigation—										
XXIX.—Major Works (Direct receipts)	2,80,000	..	..	2,80,000	2,80,000	..	..	2,80,000	..	..
Portion of Land Revenue due to Irrigation	62,93,000	..	..	62,93,000	62,93,000	..	..	62,93,000	..	..
XXX.—Minor Works and Navigation	..	1,67,000	..	1,67,000	..	1,67,000	..	1,67,000	..	..
Total ..	65,73,000	1,67,000	..	67,40,000	65,73,000	1,67,000	..	67,40,000	..	..
Buildings and Roads—										
XXXI.—Military Works	2,000	..	..	2,000	2,000	..	..	2,000	..	..
XXXII.—Civil Works	..	1,32,000	9,53,000	10,85,000	..	1,32,000	9,53,000	10,85,000	..	..
Total ..	2,000	1,32,000	9,53,000	10,87,000	2,000	1,32,000	9,53,000	10,87,000	..	..
Total Revenues ..	8,68,60,000	3,03,95,000	1,02,61,000	12,75,16,000	8,67,41,000	3,03,95,000	1,02,61,000	12,73,97,000	..	1,19,000
Contribution	..	6,10,000	2,93,000	..	..	6,10,000	2,93,000	..	..	..
Debt, Deposits, &c.	..	..	8,55,000	..	..	..	8,55,000	..	..	..
Opening Balance	..	26,45,000	24,70,000	..	..	26,45,000	24,70,000	..	..	..
Grand Total ..	..	3,36,50,000	1,38,79,000	..	..	3,36,50,000	1,38,79,000	..	..	..

RAS.

1894-95.

Heads of Expenditure.	Local.				Department of Finance.				Increase. Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
Direct Demands on the Revenues—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Refunds and drawbacks	1,88,000	1,20,000	13,000	3,21,000	1,88,000	1,20,000	13,000	3,21,000	.. ..
2. Assignments and Compensations ..	11,74,000	..	..	11,74,000	11,74,000	..	..	11,74,000	.. ..
Charges in respect of Collections—									
3. Land Revenue	..	51,83,000	47,09,000	98,92,000	..	51,83,000	47,09,000	98,92,000	.. ..
5. Salt (including cost of production).	16,01,000	6,48,000	..	22,49,000	16,01,000	6,48,000	..	22,49,000	.. ..
6. Stamps	86,000	2,59,000	..	3,45,000	86,000	2,59,000	..	3,45,000	.. ..
7. Excise	4,94,000	1,65,000	..	6,59,000	4,94,000	1,65,000	..	6,59,000	.. ..
9. Customs	..	1,78,000	..	1,78,000	..	1,78,000	..	1,78,000	.. ..
10. Assessed Taxes	11,000	11,000	..	22,000	11,000	11,000	..	22,000	.. ..
11. Forest	7,73,000	7,72,000	..	15,45,000	7,73,000	7,72,000	..	15,45,000	.. ..
12. Registration	4,17,000	4,16,000	..	8,33,000	4,17,000	4,16,000	..	8,33,000	.. ..
Total ..	47,44,000	77,52,000	47,22,000	1,72,18,000	47,44,000	77,52,000	47,22,000	1,72,18,000	.. ..
Interest—									
13. Interest on Ordinary Debt (other than that charged to Railways and Irrigation Works) ..	..	1,89,000	..	1,89,000	..	1,89,000	..	1,89,000	.. ..
14. Interest on other obligations ..	22,000	..	7,000	29,000	22,000	..	7,000	29,000	.. ..
Total ..	22,000	1,89,000	7,000	2,18,000	22,000	1,89,000	7,000	2,18,000	.. ..
Post Office, Telegraph and Mint—									
15. Post Office	..	85,000	..	85,000	..	85,000	..	85,000	.. ..
Salaries and Expenses of Civil Departments—									
18. General Administration	2,85,000	9,92,000	3,20,000	15,97,000	2,85,000	9,92,000	3,20,000	15,97,000	.. ..
19. Law and Justice—									
A. Courts of Law	..	46,26,000	..	46,26,000	..	46,26,000	..	46,26,000	.. ..
B. Jails	..	10,31,000	..	10,31,000	..	10,31,000	..	10,31,000	.. ..
20. Police	..	44,53,000	..	44,53,000	..	44,53,000	..	44,53,000	.. ..
21. Marine (including River Navigation)	..	33,000	..	33,000	..	33,000	..	33,000	.. ..
22. Education	..	16,61,000	11,92,000	28,53,000	..	16,61,000	11,92,000	28,53,000	.. ..
23. Ecclesiastical	4,05,000	..	..	4,05,000	4,05,000	..	..	4,05,000	.. ..
24. Medical	..	12,87,000	13,29,000	26,16,000	..	12,87,000	13,29,000	26,16,000	.. ..
25. Political	2,000	83,000	..	85,000	2,000	83,000	..	85,000	.. ..
26. Scientific and other Minor Departments	12,000	4,21,000	..	4,33,000	12,000	4,21,000	..	4,33,000	.. ..
Total ..	7,04,000	1,45,87,000	28,41,000	1,81,32,000	7,04,000	1,45,87,000	28,41,000	1,81,32,000	.. ..
Miscellaneous Civil Charges—									
27. Territorial and Political Pensions ..	7,35,000	..	..	7,35,000	7,35,000	..	..	7,35,000	.. ..
28. Civil Furlough and Absentee Allowances	1,000	..	..	1,000	1,000	..	..	1,000	.. ..
29. Superannuation Allowances and Pensions	59,000	13,91,000	12,000	14,62,000	59,000	13,91,000	12,000	14,62,000	.. ..
30. Stationery and Printing	2,50,000	7,91,000	..	10,41,000	2,50,000	7,91,000	..	10,41,000	.. ..
32. Miscellaneous	35,000	1,48,000	3,20,000	5,03,000	35,000	1,48,000	3,20,000	5,03,000	.. ..
Total ..	10,80,000	23,80,000	3,32,000	37,42,000	10,80,000	23,80,000	3,32,000	37,42,000	.. ..
Famine Relief and Insurance—									
33. Famine Relief .. ..	..	..	..	..	..	..	..	..	.. ..
34. Construction of Protective Railways .. ..	..	..	..	..	..	..	..	..	.. ..
35. Construction of Protective Irrigation Works	3,00,000	..	..	3,00,000	3,00,000	..	..	3,00,000	.. ..
Total ..	3,00,000	..	..	3,00,000	3,00,000	..	..	3,00,000	.. ..
37. Construction of Railways, &c. ..	..	1,75,000	..	1,75,000	..	1,75,000	..	1,75,000	.. ..
Railway Revenue Account—									
38. State Railways—									
Working Expenses	72,07,000	1,52,000	..	73,59,000	72,07,000	1,52,000	..	73,59,000	.. ..
39. Guaranteed Companies—									
Surplus profits, land and supervision	1,36,000	..	..	1,36,000	1,36,000	..	..	1,36,000	.. ..
40. Subsidised Companies—									
Land, &c.	13,000	..	..	13,000	13,000	..	..	13,000	.. ..
41. Miscellaneous Railway Expenditure	1,80,000	..	..	1,80,000	1,80,000	..	..	1,80,000	.. ..
Total ..	75,36,000	1,52,000	..	76,88,000	75,36,000	1,52,000	..	76,88,000	.. ..
Irrigation—									
42. Major Works (Working Expenses) ..	11,60,000	..	..	11,60,000	11,60,000	..	..	11,60,000	.. ..
43. Minor Works and Navigation	..	33,25,000	12,000	33,37,000	..	33,25,000	12,000	33,37,000	.. ..
Total ..	11,60,000	33,25,000	12,000	44,97,000	11,60,000	33,25,000	12,000	44,97,000	.. ..
Buildings and Roads—									
44. Military Works	65,000	..	..	65,000	65,000	..	..	65,000	.. ..
45. Civil Works	31,000	27,62,000	45,96,000	73,89,000	31,000	27,62,000	45,96,000	73,89,000	.. ..
Total ..	96,000	27,62,000	45,96,000	74,54,000	96,000	27,62,000	45,96,000	74,54,000	.. ..
Total Expenditure ..	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	.. ..
Contributions	..	2,93,000	6,10,000	..	..	2,93,000	6,10,000	..	.. ..
Closing Balance	..	20,00,000	7,59,000	..	..	20,00,000	7,59,000	..	.. ..
Grand Total ..	..	3,36,50,000	1,38,79,000	..	..	3,36,50,000	1,38,79,000	..	.. ..
Provincial and Local—									
Surpluses (+)	..	6,45,000	25,66,000	..	..	6,45,000	25,66,000	..	.. ..
Deficits ( — ) .. ..	..	..	..	..	..	..	..	..	.. ..
		32,11,000				— 32,11,000			

Memorandum showing how the Provincial Share of Land Revenue, Madras, has been calculated.

	RS.
Gross Land Revenue (including the portion credited to Irrigation)	5,37,16,000
<i>Deduct—</i>	
On account of the New Village Cess Act ..	5,15,000
Local portion of the Revenue	17,39,000
	<u>22,54,000</u>
Land Revenue divisible	5,14,62,000
Provincial portion (one-fourth)	<u>1,28,65,000</u>
<i>Add—</i>	
Fixed assignment under the new Contract	32,54,000
<i>Miscellaneous Transfers—</i>	
Provincial to Imperial—	
Special contribution to Imperial	3,00,000
Construction of a new detention hospital ..	79,000
Cost of publication of the Daily Weather Report ..	4,000
Cost of the audit of Forest Accounts	3,000
	<u>3,86,000</u>
	<u>28,68,000</u>
<i>Distribution of Total Land Revenue—</i>	
Imperial (excluding Land Revenue due to Irrigation)	2,99,51,000
Imperial (excluding Land Revenue due to Irrigation)	62,93,000
Provincial	1,57,33,000
Local	17,39,000
Total	<u>5,37,16,000</u>

ORDER— dated 11th April 1894, No. 293, Financial.

Recorded.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.

Gobt. of {1894} Madras.
FINANCIAL.

Issued
Recd.

Encl.

G.O., 11th April 1894, No. 293.

APRIL.

Budget Estimates.
Recording letter from the Government of India
passing orders on the Madras — for 1894-95.

No. 1069 W. d. 26th April 1894.

Recorded

12d / J.P.
W.

To

Ch. Sec. for Insp.
Ch. Sec. for Ry.
Exec. D.W. acc't

11TH APRIL 1894, No. 293, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and
Commerce Department (Accounts and Finance—Estimates and Accounts),
to the Chief Secretary to the Government of Madras, dated Calcutta, the
27th March 1894, No. 1573 A.

I am directed to acknowledge the receipt of the estimates of Revenue and
Expenditure of the Madras Presidency for the year 1894-95.

2. It will be seen from the accompanying statement that the local estimates of
Revenue and Expenditure have been accepted in all cases except for the head "III—
Salt," under which the total figure of Rs. 1,80,00,000 has been taken with reference
to past experience.

3. The estimate under the head "VII—Customs" includes Rs. 10,00,000 on
account of receipts from the new import duties. No separate provision has been made
on the Madras estimates on account of the additional Customs establishment neces-
sitated by the levy of these duties, but as explained in my letter No. 1541 A., dated
23rd March 1894, the necessary grant will be made in the course of the year by
transfer from the Bombay estimates.

4. Separate orders will issue from the Revenue and Agriculture Department
regarding the estimates under "IX and 11—Forest," and the Public Works Depart-
ment will communicate in usual course the reasons for the adoption of the estimates
under the Public Works heads. The grant for Provincial Public Works has been
taken at such an amount as will leave the estimated Provincial balance on 31st March
1895 at the prescribed minimum. The figure under the head "13—Interest" has
been explained in this Department Resolution No. 1459¹/₂, dated 20th March 1894.

5. The usual memorandum showing how the Provincial share of Land Revenue
has been calculated is annexed. In this calculation, the special contribution of
Rs. 3,00,000 to Imperial Revenues mentioned in this Department Resolution
No. 1126 A., dated 1st March 1894, has been taken into account.

Copy, with copy of the annexures, forwarded to the Comptroller and Auditor
General and to the Accountant-General, Madras.

[Statement.]

MAD

Estimates,

RAS.

1894-95.

Heads of Revenue.	Local.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
Principal Heads of Revenue—										
I.—Land Revenue (Proper Adjustments)	3,28,19,000	1,28,65,000	17,39,000	4,74,23,000	3,28,19,000	1,28,65,000	17,39,000	4,74,23,000	..	..
III.—Salt	1,79,52,000	1,67,000	..	1,81,19,000	1,78,33,000	1,67,000	..	1,80,00,000	..	1,19,000
IV.—Stamps	18,75,000	56,25,000	..	75,00,000	18,75,000	56,25,000	..	75,00,000	..	..
V.—Excise	96,75,000	32,25,000	..	1,29,00,000	96,75,000	32,25,000	..	1,29,00,000	..	..
VI.—Provincial rates	..	..	66,89,000	66,89,000	..	..	66,89,000	66,89,000	..	..
VII.—Customs	26,84,000	41,000	..	27,25,000	26,84,000	41,000	..	27,25,000	..	..
VIII.—Assessed Taxes	10,12,000	10,13,000	..	20,25,000	10,12,000	10,13,000	..	20,25,000	..	..
IX.—Forest	9,00,000	9,00,000	..	18,00,000	9,00,000	9,00,000	..	18,00,000	..	..
X.—Registration	6,60,000	6,60,000	..	13,20,000	6,60,000	6,60,000	..	13,20,000	..	..
XI.—Tributes	34,49,000	..	..	34,49,000	34,49,000	..	..	34,49,000	..	..
Total	6,81,58,000	2,73,64,000	84,28,000	10,39,50,000	6,80,39,000	2,73,64,000	84,28,000	10,38,31,000	..	1,19,000
XII.—Interest	3,35,000	2,19,000	69,000	6,23,000	3,35,000	2,19,000	69,000	6,23,000	..	..
Post Office, Telegraph and Mint—										
XIII.—Post Office	..	..	..	..	..	..	..	..	..	..
Receipts by Civil Department—										
XVI.—Law and Justice—										
Courts of Law	..	7,21,000	..	7,21,000	..	7,21,000	..	7,21,000	..	..
Jails	..	3,62,000	..	3,62,000	..	3,62,000	..	3,62,000	..	..
XVII.—Police	..	4,60,000	..	4,60,000	..	4,60,000	..	4,60,000	..	..
XVIII.—Marine	..	1,000	..	1,000	..	1,000	..	1,000	..	..
XIX.—Education	..	1,67,000	2,25,000	3,92,000	..	1,67,000	2,25,000	3,92,000	..	..
XX.—Medical	..	95,000	22,000	1,17,000	..	95,000	22,000	1,17,000	..	..
XXI.—Scientific and other Minor Departments	..	1,95,000	..	1,95,000	..	1,95,000	..	1,95,000	..	..
Total	..	20,01,000	2,47,000	22,48,000	..	20,01,000	2,47,000	22,48,000	..	..
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c.	1,07,000	33,000	1,000	1,41,000	1,07,000	33,000	1,000	1,41,000	..	..
XXIII.—Stationery and Printing	9,000	1,06,000	..	1,15,000	9,000	1,06,000	..	1,15,000	..	..
XXV.—Miscellaneous	26,000	1,48,000	5,63,000	7,37,000	26,000	1,48,000	5,63,000	7,37,000	..	..
Total	1,42,000	2,87,000	5,64,000	9,93,000	1,42,000	2,87,000	5,64,000	9,93,000	..	..
Railways—										
XXVI.—State Railways (Gross traffic receipts)	1,14,20,000	2,25,000	..	1,16,45,000	1,14,20,000	2,25,000	..	1,16,45,000	..	..
XXVIII.—Subsidised Companies, &c.	2,30,000	..	..	2,30,000	2,30,000	..	..	2,30,000	..	..
Total	1,16,50,000	2,25,000	..	1,18,75,000	1,16,50,000	2,25,000	..	1,18,75,000	..	..
Irrigation—										
XXIX.—Major Works (Direct receipts)	2,80,000	..	..	2,80,000	2,80,000	..	..	2,80,000	..	..
Portion of Land Revenue due to Irrigation	62,93,000	..	..	62,93,000	62,93,000	..	..	62,93,000	..	..
XXX.—Minor Works and Navigation	..	1,67,000	..	1,67,000	..	1,67,000	..	1,67,000	..	..
Total	65,73,000	1,67,000	..	67,40,000	65,73,000	1,67,000	..	67,40,000	..	..
Buildings and Roads—										
XXXI.—Military Works	2,000	..	..	2,000	2,000	..	..	2,000	..	..
XXXII.—Civil Works	..	1,32,000	9,53,000	10,85,000	..	1,32,000	9,53,000	10,85,000	..	..
Total	2,000	1,32,000	9,53,000	10,87,000	2,000	1,32,000	9,53,000	10,87,000	..	..
Total Revenues	8,68,60,000	3,03,95,000	1,02,61,000	12,75,16,000	8,67,41,000	3,03,95,000	1,02,61,000	12,73,97,000	..	1,19,000
Contribution	..	6,10,000	2,93,000	..	..	6,10,000	2,93,000	..	..	..
Debt, Deposits, &c.	..	..	8,55,000	..	..	8,55,000	..	..	..	..
Opening Balance	..	26,45,000	24,70,000	..	..	26,45,000	24,70,000	..	..	..
Grand Total	..	3,36,50,000	1,38,79,000	..	..	3,36,50,000	1,38,79,000	..	..	..

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
Direct Demands on the Revenues—										
1. Refunds and drawbacks	1,88,000	1,20,000	13,000	3,21,000	1,88,000	1,20,000	13,000	3,21,000	..	..
2. Assignments and Compensations ..	11,74,000	..	..	11,74,000	11,74,000	..	..	11,74,000	..	..
Charges in respect of Collections—										
3. Land Revenue	..	51,83,000	47,09,000	98,92,000	..	51,83,000	47,09,000	98,92,000	..	..
5. Salt (including cost of production).	16,01,000	6,48,000	..	22,49,000	16,01,000	6,48,000	..	22,49,000	..	..
6. Stamps	86,000	2,59,000	..	3,45,000	86,000	2,59,000	..	3,45,000	..	..
7. Excise	4,94,000	1,65,000	..	6,59,000	4,94,000	1,65,000	..	6,59,000	..	..
9. Customs	..	1,78,000	..	1,78,000	..	1,78,000	..	1,78,000	..	..
10. Assessed Taxes	11,000	11,000	..	22,000	11,000	11,000	..	22,000	..	..
11. Forest	7,73,000	7,72,000	..	15,45,000	7,73,000	7,72,000	..	15,45,000	..	..
12. Registration	4,17,000	4,16,000	..	8,33,000	4,17,000	4,16,000	..	8,33,000	..	..
Total ..	47,44,000	77,52,000	47,22,000	1,72,18,000	47,44,000	77,52,000	47,22,000	1,72,18,000	..	..
Interest—										
13. Interest on Ordinary Debt (other than that charged to Railways and Irrigation Works) ..	22,000	1,89,000	7,000	1,89,000	22,000	1,89,000	7,000	1,89,000	..	..
14. Interest on other obligations ..	..	..	..	29,000	..	..	..	29,000	..	..
Total ..	22,000	1,89,000	7,000	2,18,000	22,000	1,89,000	7,000	2,18,000	..	..
Post Office, Telegraph and Mint—										
15. Post Office	..	85,000	..	85,000	..	85,000	..	85,000	..	..
Salaries and Expenses of Civil Departments—										
18. General Administration	2,85,000	9,92,000	3,20,000	15,97,000	2,85,000	9,92,000	3,20,000	15,97,000	..	..
19. Law and Justice—										
A. Courts of Law	..	46,26,000	..	46,26,000	..	46,26,000	..	46,26,000	..	..
B. Jails	..	10,31,000	..	10,31,000	..	10,31,000	..	10,31,000	..	..
20. Police	..	44,53,000	..	44,53,000	..	44,53,000	..	44,53,000	..	..
21. Marine (including River Navigation)	..	33,000	..	33,000	..	33,000	..	33,000	..	..
22. Education	..	16,61,000	11,92,000	28,53,000	..	16,61,000	11,92,000	28,53,000	..	..
23. Ecclesiastical	4,05,000	..	..	4,05,000	4,05,000	..	..	4,05,000	..	..
24. Medical	..	12,87,000	13,29,000	26,16,000	..	12,87,000	13,29,000	26,16,000	..	..
25. Political	2,000	83,000	..	85,000	2,000	83,000	..	85,000	..	..
26. Scientific and other Minor Departments	12,000	4,21,000	..	4,33,000	12,000	4,21,000	..	4,33,000	..	..
Total ..	7,04,000	1,45,87,000	28,41,000	1,81,32,000	7,04,000	1,45,87,000	28,41,000	1,81,32,000	..	..
Miscellaneous Civil Charges—										
27. Territorial and Political Pensions ..	7,35,000	..	..	7,35,000	7,35,000	..	..	7,35,000	..	..
28. Civil Furlough and Absentee Allowances	1,000	..	..	1,000	1,000	..	..	1,000	..	..
29. Superannuation Allowances and Pensions	59,000	13,91,000	12,000	14,62,000	59,000	13,91,000	12,000	14,62,000	..	..
30. Stationery and Printing	2,50,000	7,91,000	..	10,41,000	2,50,000	7,91,000	..	10,41,000	..	..
32. Miscellaneous	35,000	1,48,000	3,20,000	5,03,000	35,000	1,48,000	3,20,000	5,03,000	..	..
Total ..	10,80,000	23,30,000	3,32,000	37,42,000	10,80,000	23,30,000	3,32,000	37,42,000	..	..
Famine Relief and Insurance—										
33. Famine Relief	..	..	..	..	..	..	..	..	..	..
34. Construction of Protective Railways	..	..	..	..	..	..	..	..	..	..
35. Construction of Protective Irrigation Works	3,00,000	..	..	3,00,000	3,00,000	..	..	3,00,000	..	..
Total ..	3,00,000	..	..	3,00,000	3,00,000	..	..	3,00,000	..	..
37. Construction of Railways, &c. ..	..	1,75,000	..	1,75,000	..	1,75,000	..	1,75,000	..	..
Railway Revenue Account—										
38. State Railways—										
Working Expenses	72,07,000	1,52,000	..	73,59,000	72,07,000	1,52,000	..	73,59,000	..	..
39. Guaranteed Companies—										
Surplus profits, land and supervision	1,36,000	..	..	1,36,000	1,36,000	..	..	1,36,000	..	..
40. Subsidised Companies—										
Land, &c.	13,000	..	..	13,000	13,000	..	..	13,000	..	..
41. Miscellaneous Railway Expenditure	1,80,000	..	..	1,80,000	1,80,000	..	..	1,80,000	..	..
Total ..	75,36,000	1,52,000	..	76,88,000	75,36,000	1,52,000	..	76,88,000	..	..
Irrigation—										
42. Major Works (Working Expenses).	11,60,000	..	12,000	11,60,000	11,60,000	..	12,000	11,60,000	..	..
43. Minor Works and Navigation ..	..	33,25,000	..	33,25,000	..	33,25,000	..	33,25,000	..	..
Total ..	11,60,000	33,25,000	12,000	44,97,000	11,60,000	33,25,000	12,000	44,97,000	..	..
Buildings and Roads—										
44. Military Works	65,000	..	..	65,000	65,000	..	..	65,000	..	..
45. Civil Works	31,000	27,62,000	45,96,000	73,89,000	31,000	27,62,000	45,96,000	73,89,000	..	..
Total ..	96,000	27,62,000	45,96,000	74,54,000	96,000	27,62,000	45,96,000	74,54,000	..	..
Total Expenditure ..	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	..	..
Contributions	..	2,93,000	6,10,000	..	..	2,93,000	6,10,000	..	..	..
Closing Balance	..	20,00,000	7,59,000	..	..	20,00,000	7,59,000	..	..	..
Grand Total ..	..	3,36,50,000	1,38,79,000	..	..	3,36,50,000	1,38,79,000	..	..	..
Provincial and Local—										
surpluses (+)	..	6,45,000	25,66,000	..	..	6,45,000	25,66,000	..	..	..
Deficits (-)	..	..	..	..	..	..	..	..	..	..
				32,11,000				32,11,000		

Memorandum showing how the Provincial Share of Land Revenue, Madras, has been calculated.

	RS.
Gross Land Revenue (including the portion credited to Irrigation)	5,37,16,000
<i>Deduct—</i>	
On account of the New Village Cess Act ..	5,15,000
Local portion of the Revenue	17,39,000
	<u>22,54,000</u>
Land Revenue divisible	5,14,62,000
Provincial portion (one-fourth)	<u>1,28,65,000</u>
<i>Add—</i>	
Fixed assignment under the new Contract	32,54,000
<i>Miscellaneous Transfers—</i>	
Provincial to Imperial—	
Special contribution to Imperial	3,00,000
Construction of a new detention hospital ..	79,000
Cost of publication of the Daily Weather Report ..	4,000
Cost of the audit of Forest Accounts	3,000
	<u>3,86,000</u>
	<u>28,68,000</u>
<i>Distribution of Total Land Revenue—</i>	
Imperial (excluding Land Revenue due to Irrigation)	2,99,51,000
Imperial (excluding Land Revenue due to Irrigation)	62,93,000
Provincial	1,57,33,000
Local	<u>17,39,000</u>
Total ...	<u>5,37,16,000</u>

ORDER— dated 11th April 1894, No. 293, Financial.

Recorded.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.

Govt. of {1894} Madras.
FINANCIAL.

No: 1069 W. dt 26th April 1894.

Recorded

(Sd/ J.P. W.)

Issued

Recd.

Encl.

G.O., 11th April 1894, No. 293.

APRIL.

To

The Ch. E. for Insp.
" C. E. for Rys.
" Enar P.W. accs

Budget Estimates.

Recording letter from the Government of India
passing orders on the Madras — for 1894-95.

12TH APRIL 1894, No. 302, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Extract from the Proceedings of the Government of India in the Home Department (Books and Publications), under date Calcutta, the 26th March 1894, No. 1—134-152.

Read again—

Despatch from the Secretary of State, No. 145 (Public), dated 16th December 1861.
Home Department Circular, No. 828, dated 31st January 1862.
Home Department Resolution, Nos. 4299-4315 (Public), dated 7th November 1872.
Despatch from the Secretary of State, No. 106 (Statistics and Commerce), dated 12th July 1883.
Despatch from the Secretary of State, No. 87 (Public—Records), dated 15th December 1887.
Despatch from the Secretary of State, No. 78 (Public—Records), dated 24th September 1891.
Home Department Circular, Nos. 544-53 (Books), dated 16th December 1891.

Read also—

Despatch from the Secretary of State, No. 21 (Public—Records), dated 18th May 1893.
" to the Secretary of State, No. 79 (Public—Books), dated 13th December 1893.
" from the Secretary of State, No. 4 (Public—Records), dated 24th January 1894.

Resolution—

In his despatch of the 18th May 1893, cited in the preamble, the Secretary of State called attention to the fact that certain packages, small enough for transmission by post, which contained official publications intended for distribution in England and abroad, had been forwarded to the India Office for distribution, and suggested that in future only publications too heavy for post should be sent through that office, and that in other cases the practice of direct distribution by post should be adopted as far as practicable.

2. In view of the reduction of book postage the Government of India have accepted the above suggestion, and the following orders are hereby laid down in supersession of the previous orders on the subject :—

- I.—Publications which can be sent by book postage should be forwarded direct to the addressees, and not through the India Office, unless any material saving in expense is secured by sending them in a box packet to London for distribution.
- II.—No publication should be forwarded direct to any addressee so that it can reach its destination before a copy has been received in the India Office.
- III.—In all cases in which the method of direct distribution is adopted, a list of the persons and institutions so supplied should be forwarded promptly to the Secretary of State.

Order—

Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations, to the * Department, and to the Superintendent of Port Blair Sanitary Commissioner with the Government of India for information and guidance.

* Foreign.
Finance and Commerce.
Military.

Public Works.
Revenue and Agriculture.
Legislative.

(True Extract.)

(Signed) C. J. LYALL,
Secy. to the Govt of India.

To the Government of Madras.

ORDER—dated 12th April 1894, No. 302, Financial.

Communicated to the Departments of the Secretariat, for information and guidance.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.