P. W. CURRENT No. 7192

Recd: 21-9-95

To

The Public Works Deptt

No. 2401 W dt 1st October 1895

B

Communicated

Communicated

to the Suptg: Engr: V

to the Supdg. Engr. V

Circle, with reference

Circle, with reference

to his letter No: 303 W

to his letter No 303 W

dt 14th August 1895

dated 14th August 1895

Dated 12th September 1895

No 757.

CHRY 23/9 95

Excempting Virasami Naidu from the Examination rules with a view to his permanent appointment as Supdt of Khan Sahebs' canal and Lalpet Lock South Arcot.

No. 2614 cd/ 26-8-95

1299 W d/ 31-5-95

1767 cd/ 8-5-95

DESPATCHED 1 OCT. 95

INDEXED

S.E. V Circle

Exr: P.W.A.

[G. / 53 B.]
500—2-9-95.

Educational *Department.*

CHIEF SECRETARIAT. MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper :—

Endorsement of the Public Works Department d/ 26th August 1895 No 2614 C.

Order d/ 12th September 1895 No 757.

Virasami Nayudu will be exempted from the examination rules with a view to his permanent appointment as Superintendent of Khan Sahib's Canal and Lalpet Lock, South Arcot.

/True Extract/
Ag. Under Secretary,
for Chief Secretary.

To The Public Works Department.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., &c., 6th September 1895, Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894–95.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 31st October 1894, No. 919, Financial.

ABSTRACT.—Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "*Budget Grant*" of the monthly Provincial accounts submitted to Government.

G.O., dated 9th January 1895, No. 13, Financial.

ABSTRACT.—Recording letter from the Government of India on the same subject and stating that the new form of statements of monthly accounts may be brought into force from the 1st January 1895.

G.O., dated 19th March 1895, No. 256, Financial.

ABSTRACT.—Passing orders on the final accounts of Provincial revenue and expenditure for 1893–94.

READ—also the following papers :—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting the Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.-6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Final Accounts for March 1895.

From the Accountant-General, dated 25th July 1895, No. 1951, forwarding a revised statement of actuals for 1894–95, as furnished to the Government of India.

From the Public Works Department, dated 26th July 1895, No. 625 D., forwarding revised statement of Public Works receipts and charges for March 1895.

ORDER—dated 6th September 1895, No. 667, Financial.

The statements forwarded by the Accountant-General have been recast in Appendix B to these Proceedings so as to exhibit the financial position in one view, the actuals furnished by the Public Works Department having been substituted for the figures entered by the Accountant-General. A column has been added for the revised estimates. The more important re-appropriations sanctioned during the course of the year have been included in the column of "*Alterations.*" A table at foot of the statement explains the nature of the transfers, specifying the authority in each case, and shows the lapses and savings reported to the Financial Department which have also been deducted from the column "Budget grant." This procedure should be adopted in future statements of the kind.

The Public Work Depar ment.

2. The accounts (approximate) for 1894–95 compare with the budget and revised estimates as follows :—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Principal heads of Revenue	244·96	252·32	255·74
Land Revenue adjustments	28·68	29·70	29·68
Other Civil heads	31·52	31·40	32·10
Public Works Department heads	4·89	5·16	5·03
Total	310·05	318·58	322·55
Expenditure—			
Principal heads	77·52	75·99	76·14
Other Civil heads	183·87	182·58	184·28
Public Works Department heads	55·11	54·37	52·19
Total	316·50	312·94	312·61
Surplus (+) Deficit (—)	— 6·45	+ 5·64	+ 9·94
Closing balance	20·00	35·00	39·30

3. It is unnecessary to enter into any detailed examination of the figures under each minor head in the review of these accounts. Explanations as regards the variations between the estimates and the actuals will in due course be given by the Accountant-General in his appropriation report, a copy of which will, under the instructions conveyed in Finance and Commerce Department Resolution, dated 31st January 1895, No. 553-A, * accompany the annual consolidated statement showing excess expenditure over budget grants. The revised estimate has already been compared with the budget estimate in the Financial statement (pages 43 and 44 of the Supplement to the *Fort St. George Gazette*, dated 11th June 1895) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are briefly adverted to.

* G.O., dated 15th February 1895, No. 154.

4. OPENING BALANCE.—The increase of 3 lakhs in the opening balance was mainly due to the unforeseen rise under Land Revenue collections (paragraph 9 of G.O., dated 19th March 1895, No. 256, Financial).

5. REVENUE AND RECEIPTS.—As compared with the sanctioned budget, the actuals showed an improvement of 12½ lakhs, nearly the whole of which occurred under the principal heads of revenue, and about one-half under Land Revenue collections.† As compared with the revised estimates, there was an increase of nearly 4 lakhs‡ which was again chiefly due to larger collections under Land Revenue. As already desired in G.O., dated 19th March 1895, No. 256, Financial, the Board of Revenue should investigate the causes of the steady and continuous increase of actuals over estimates in the receipts from this source and arrange for obtaining more detailed and accurate information in future.

† Land revenue collections	5·16
„ „ adjustments	1·00
Stamps	2·80
Excise	1·92
Assessed taxes	·90
‡ Land Revenue	2·42
Stamps	·55
Excise	·42

6. The Finance Committee of 1886–87 fixed § the normal Land Revenue of the Presidency at 454·55 lakhs and, when settling the present Provincial contract, the Government of India was requested ‖ to take the average at 480 lakhs. The Government desires to learn from the Board of Revenue what proportion of the increase in the present standard (536 lakhs) ¶ is due to—

§ Paragraph 19 of Note on the Madras Provincial contract.

‖ Letter, dated 1st December 1891, No. 1262, paragraph 2.

¶ Actuals, 1894–95	535·24
Budget, 1895–96	536·17

(i) more favourable seasons;
(ii) enhanced taxation imposed—

(*a*) by the revision of settlements,
(*b*) by the introduction of new settlements, water-rates, &c.;

(iii) improved efficiency of the subordinate district administrative agency;
(iv) prompter collections and a better system of accounts; and
(v) other causes, if any.

7. Under other heads of receipts, the principal variations as compared with the estimates are noted below, with a rough indication of the causes, so far as they can now be ascertained :—

IX. Forest—showed an excess of ·45 lakh over the budget estimate, which was due to unexpectedly large collections under *Grazing and fodder grass* and *Miscellaneous receipts*. The actuals were, however, ·05 below the revised estimate.

X. Registration.—The receipts were ·52 below the budget estimate, owing apparently to the more favourable season. The revised estimate was exceeded by ·08.

XII. Interest.—In consequence of larger re-payments of land improvement loans, the actuals were ·38 and ·11 short of the budget and revised figures respectively.

XVI-A. Law and Justice—Courts.—The estimates were exceeded by ·17 and ·21, respectively, on account of enhanced receipts under *Fees, High Court* and *Magisterial fines*.

XVI-B. Jails.—Jail manufactures and *Miscellaneous receipts* contributed to an increase of ·67 over the sanctioned budget and ·04 over the revised estimate.

XXIII. Stationery and Printing.—An increase of ·16 as compared with the budget was due to larger *sales of Acts, books, printed judgments, &c.*

Adjusting Heads.—The recovery from the Tanjore District Board on account of the Máyavaram-Muttupet Railway was one lakh below the budget figure owing to the outlay incurred from Provincial funds in the previous year having been less than was originally expected.

8. EXPENDITURE.—The total disbursements of the year were 3·89 lakhs less than the sanctioned grant. Savings to the extent of nearly 3 lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The actuals fell short of the revised estimate by only ·33 lakh. The most important variations were as follows :—

1, *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·47 and ·32, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·31 against a grant of ·02. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

3, *Land Revenue.*—A lapse of ·22 lakh was anticipated under "*Purchase of survey instruments*" (G.O., dated 25th September 1894, No. 783, Financial), and re-appropriations to the extent of ·13 lakh were sanctioned from savings expected under *Salaries*; but these savings were, in the actuals, more than absorbed by the debit to this head of one-fifth of the cost of Revenue Inspectors (·54 lakh), which, in the sanctioned estimates was included under 19, *A. Law and Justice*.

5, *Salt*; 7, *Excise*; *and* 11, *Forest.*—As compared with the estimates, lapses of ·98 and ·20 occurred under the first two heads and of ·84 and ·12 under the last head.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained an additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

12, *Registration.*—A decrease of ·19 as compared with the budget grant was due mainly to the postponement of the scheme for re-grading registrars and sub-registrars.

18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in the Secretariat, to heavier payments on account of exchange compensation allowance and record charges, and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—In consequence of unusually large disbursements under *Law charges* and *Refunds*, the actuals were ·30 in excess of the grant, notwithstanding the transfer of one-fifth of the cost of Revenue Inspectors to 3, *Land Revenue*.

20, *Police.*—The expenditure was ·58 below the grant, mainly owing to short expenditure under *Clothing*, *Arms and accoutrements*, *Reorganisation of the District force*, and *Construction and repair of pounds*.

21, *Marine.*—The grant was exceeded by ·15, as a contribution of ·31 for the dredger *Wenlock* was adjusted to the credit of the Pámban pilotage fund. This will have to be reversed.

22, *Education.*—A saving of ·25 was due chiefly to short outlay under stipends in *training schools* and *Grants-in-aid*.

29, *Superannuation.*—The expenditure was ·56 higher than the grant, which was inadequate. The Accountant-General should in future apply for additional allotments as soon as it is apparent that the allotment is likely to prove insufficient.

30, *Stationery and Printing.*—A sum of ·13 was surrendered on account of *Printing of Settlement Registers* but the original estimate was finally exceeded by 1·11 and the revised by ·99 owing to large increases in the demands for stationery articles especially from the Revenue Survey Department, Collectorates, the Registration Department, and the Board of Revenue (Land Revenue). These have been explained by the Superintendent of Stationery in his annual report which is now before Government.

45, *Civil Works—Agency Charges.*—An excess of ·32 was covered by supplemental grants, which do not appear to have been taken into account in the revised estimate.

45, *Civil Works—Municipal.*—The original grant for drainage and water-supply projects and miscellaneous public improvements was 3·40, but before 8 months of the year had elapsed a sum of 2·57 was surrendered. Assignments for other works were however made to the extent of 1·46, so that the savings amounted to 1·11. Of this ·45 was re-appropriated for other purposes, and ·66 lapsed entirely. As in the case of *loans*, so under *grants*, these constant lapses in the provision for municipal works are to be regretted. The actuals include ·44 on account of the Marlimund water-supply, which was first surrendered and excluded from the revised estimate, but ultimately drawn before the close of the year. The grant of ·19 for the drainage of Cuddapah was not utilised.

45, *Civil Works—Public Works.*—The outlay reported up to date by the Public Works Department is 2·78 lakhs less than the sanctioned grant and 1·95 lower than the revised estimate. It is probable that the supplemental accounts will show a larger expenditure.

9. CLOSING BALANCE.—Adopting the figures of the Public Works Department the balance comes to 39·30 lakhs, or 19·30 lakhs better than was expected in the budget and 4·30 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the accounts are finally closed:—

(i) A write-back of 1·13 lakhs to be adjusted to the credit of Provincial revenues under 21, *Marine*, on account of the dredger *Wenlock* (G.O., dated 13th August 1895, No. 586, Financial).

(ii) Probable further adjustments in the Civil and Public Works books up to about one lakh.

(True Extract.)

W. Francis
for *Chief Secretary.*

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department (General Branch).
" " " (Irrigation ").
" " " (Railway ").
" Heads of Departments under the Chief Secretary to Government.

ENDORSEMENT—dated 6th September 1895, No. 667-A, Financial.

Copy to the Government of India, Finance and Commerce Department, with reference to its Resolution, dated 23rd May 1894, No. 2564-A.

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

APPENDIX A.

Adjustment of Provincial proportion of Land Revenue, 1894–95.

(In lakhs of rupees.)

Provincial proportion		¼
Total Land Revenue, Imperial and Provincial		539·62
Deduct Land Revenue on account of the new Village Cess Act		4·40
Gross Land Revenue to be divided proportionately		535·22
Above divided proportionately—		
Imperial	401·41	
Provincial	133·81	
Special transfers	— 32·77	
Miscellaneous transfers	+ 3·09	
Total Transfers	— 29·68	
Corrected distribution—		
Imperial	371·73	
Provincial	163·49	
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)	4·40	
Local	19·68	
Total Land Revenue—		
Imperial	376·13	
Provincial	163·49	
Local	19·68	
Total	559·30	

DETAILS.

Special Transfers.

Imperial to Provincial—		
Fixed assignment under the contract	32·54	
Cost of additional customs establishment (revised estimate for 1894–95)	·23	
		32·77

Miscellaneous Transfers.

Provincial to Imperial—		
Special contribution mentioned in G.I.F.D. No. 1126-A., dated 1st March 1894	3·00	
Cost of publication of the Madras Daily Weather Report (G.I.F.D. No. Ex.-3346, dated 11th July 1894, and G.O., Financial, No. 428, dated 31st May 1895)	·06	
Cost of the audit of Forest accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D. No. A-4171, dated 26th September 1893)	·03	
		3·09

APPEN

APPROXIMATE

RECEIPTS. Of the Provincial Revenue and Expenditure of the

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	RS.	RS.	RS.	RS.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,000	1,33,81,000	*1,28,65,000*	1,31,39,000
I. Land Revenue { Adjustment	..	29,68,000	*28,68,000*	29,70,000
III. Salt	15,000	1,58,000	*1,67,000*	1,48,000
IV. Stamps	5,59,000	59,05,000	*56,25,000*	58,50,000
V. Excise	3,95,000	34,17,000	*32,25,000*	33,75,000
VII. Customs	6,000	57,000	*41,000*	60,000
VIII. Assessed Taxes	1,20,000	11,03,000	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,45,000	*9,00,000*	9,50,000
X. Registration	52,000	6,08,000	*6,60,000*	6,00,000
XII. Interest	16,000	1,81,000	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	75,000	7,38,000	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,000	4,29,000	*3,62,000*	4,25,000
XVII. Police	39,000	4,76,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	33,000	1,82,000	*1,67,000*	1,83,000
XX. Medical	29,000	1,13,000	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,000	1,85,000	*1,95,000*	1,82,000
XXII. Superannuations	4,000	41,000	*33,000*	39,000
XXIII. Stationery and Printing	19,000	1,22,000	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,35,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,000	17,000	*7,000*	12,000
XXXII. Civil Works	7,000	31,000	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,000	3,12,42,000	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	18,000	2,12,000	*2,25,000*	2,12,000
XXX. Minor Works and Navigation	12,000	1,66,000	*1,60,000*	1,79,000
XXXII. Civil Works	22,000	1,25,000	*1,04,000*	1,25,000
Total	52,000	5,03,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	..	*1,000*	1,000
Proportionate cost of Medical College	21,000	29,000	*7,000*	8,000
Inspecting Sanitary Agency	20,000	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	..	..	*1,000*	1,000
Medical Reserve Staff	2,000	3,000	*4,000*	3,000
Public Works	13,000	20,000	*32,000*	30,000
Half the cost of the Máyavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses	1,000	9,000	*12,000*	12,000
Controlling Establishment at the Presidency	..	54,000	*63,000*	62,000
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks {	2,000	29,000	*37,000*	28,000
Local Fund Audit Clerks {	4,000	20,000		16,000
	63,000	5,10,000	*6,10,000*	5,05,000
Total	46,77,000	3,22,55,000	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,000	*26,45,000*	29,36,000
Total	..	3,51,91,000	*3,36,50,000*	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Dated
		RS.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
7	...	15,000	Excise— Do. do.	868	22nd October 1894.
30	...	13,000	Stationery and Printing—Printing settlement registers	763	28th September 1894.
37	...	35,000	Construction of Railways—Máyavaram-Muttupet Railway	905	29th October 1894.
,,	...	22,000	Do. do. do. do. ...	929	1st November 1894.
38	...	22,000	State Railways—Working Expenses, Máyavaram-Muttupet Railway ...	929	1st November 1894.
41	...	3,000	Miscellaneous Railways—Nanjangod-Gudalúr Survey	933	1st November 1894.
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	25th February 1895.
,,	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl Adjusting heads.	...	66,000	Civil works—Water-supply and drainage schemes	1107	15th December 1894.
	...	11,000	Net profits of the Máyavaram-Muttupet Railway	404	21st May 1895.
		2,91,000			
			Transfers of allotments.		
3	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
,,	,,	6,500	Do. Record charges—other establishments	369	8th May 1894.
,,	,,	3,000	Do. do. do. do.	999	17th November 1894.
,,	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
,,	,,	500	Sanitation and Vaccination—Travelling allowances of Inspector ...	1061	4th December 1894.
,,	,,	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital ...	76	28th January 1895.
9	45 P.W.D.	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

DIX B.

ACCOUNT

Government of Madras for 1894–95. DISBURSEMENTS.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	RS.	RS.	RS.	RS.	RS.	RS.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15,000	1,67,000	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,000	51,75,000	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,59,000	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	2,60,000	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,56,000	*1,65,000*	—15,000	*1,50,000*	1,60,000
9. Customs	19,000	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,000	11,000	*11,000*	..	*11,000*	11,000
11. Forests	83,000	6,88,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,000	3,97,000	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	1,67,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,000	85,000	*85,000*	..	*85,000*	86,000
18. General Administration	73,000	10,21,000	*9,92,000*	+13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts	4,22,000	46,56,000	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,15,000	10,24,000	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,25,000	43,95,000	*44,53,000*	— 1,000	*44,52,000*	43,78,000
21. Marine	1,000	48,000	*33,000*	— 1,000	*32,000*	50,000
22. Education	2,20,000	16,36,000	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,20,000	13,03,000	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,000	85,000	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,06,000	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,21,000	14,47,000	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	42,000	9,02,000	*7,91,000*	— 12,000	*7,79,000*	8,03,000
32. Miscellaneous	43,000	1,39,000	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	..	..	..	..	1,000
43. Minor Works and Navigation	1,09,000	3,96,000	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency	2,03,000	1,45,000	*1,13,000*	+ 41,000	*1,54,000*	1,13,000
45. Civil Works { Municipal		2,75,000	*3,40,000*	— 1,11,000	*2,29,000*	2,29,000
Total, Ordinary Charges as per Civil Books	26,81,000	2,57,44,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways	15,000	1,26,000	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	12,000	1,31,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways	— 4,000	— 7,000	..	— 3,000	*— 3,000*	— 3,000
43. Minor Works and Navigation	3,82,000	29,38,000	*28,75,000*	+1,06,000	*29,81,000*	29,54,000
45. Civil Works	3,37,000	20,31,000	*23,09,000*	—1,12,000	*21,97,000*	22,26,000
	7,42,000	52,19,000	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,000	96,000	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	12,000	37,000	*36,000*	..	*36,000*	36,000
Public Works	38,000	1,18,000	*1,00,000*	+32,000	*1,32,000*	1,40,000
Half net traffic receipts, Máyavaram-Muttupet Railway	..	31,000	*42,000*	— 11,000	*31,000*	38,000
Famine Relief purposes	..	(a) 16,000	..	..	..	..
	1,01,000	2,98,000	*2,93,000*	+ 21,000	*3,14,000*	3,14,000
	35,24,000	3,12,61,000	*3,16,50,000*	— 2,91,000	*3,13,59,000*	3,12,94,000
Add approximate closing balance of the month	..	39,30,000	*20,00,000*	..	..	35,00,000
Total	..	3,51,91,000	*3,36,50,000*	..	..	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Dated
		RS.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration ...	119	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dept. executed by P.W.D.	499	27th June 1894.
45 Civil. Muncpl	45 Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
,,	,,	12,000	Do. do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bartholomew's Hospital	264	2nd March 1895.
,,	19-B	2,600	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
,,	45 Civil.	4,800	Civil Works—Gódávari Agency works	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	29	12th January 1895.
45 P.W.D.	19-B	3,500	Jails—Warders' huts, Tanjore District Jail	1,015	21st November 1894.
,,	43	39,700	Minor Works—Irrigation establishment charges for 1894-95	65*	24th January 1895.
,,	,,	39,000	Do. do. do. for 1893-94	250	19th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.

(a) Arrear payment of famine adjustments of 1893-94 in Salem (G.Os., Nos. 41 and 120), dated 13th January 1893. and 5th February 1895.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., 6th September 1895,
Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894–95.

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Passing orders on the — for 1894-95.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 31st October 1894, No. 919, Financial.

ABSTRACT.—Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "*Budget Grant*" of the monthly Provincial accounts submitted to Government.

G.O., dated 9th January 1895, No. 13, Financial.

ABSTRACT.—Recording letter from the Government of India on the same subject and stating that the new form of statements of monthly accounts may be brought into force from the 1st January 1895.

G.O., dated 19th March 1895, No. 256, Financial.

ABSTRACT.—Passing orders on the final accounts of Provincial revenue and expenditure for 1893-94.

READ—also the following papers :—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting the Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.-6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Final Accounts for March 1895.

From the Accountant-General, dated 25th July 1895, No. 1951, forwarding a revised statement of actuals for 1894-95, as furnished to the Government of India.

From the Public Works Department, dated 26th July 1895, No. 625 D., forwarding revised statement of Public Works receipts and charges for March 1895.

ORDER—dated 6th September 1895, No. 667, Financial.

The statements forwarded by the Accountant-General have been recast in Appendix B to these Proceedings so as to exhibit the financial position in one view, the actuals furnished by the Public Works Department having been substituted for the figures entered by the Accountant-General. A column has been added for the revised estimates. The more important re-appropriations sanctioned during the course of the year have been included in the column of "*Alterations.*" A table at foot of the statement explains the nature of the transfers, specifying the authority in each case, and shows the lapses and savings reported to the Financial Department which have also been deducted from the column "Budget grant." This procedure should be adopted in future statements of the kind.

2. The accounts (approximate) for 1894–95 compare with the budget and revised estimates as follows :—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Principal heads of Revenue	244·96	252·32	255·74
Land Revenue adjustments	28·68	29·70	29·68
Other Civil heads	31·52	31·40	32·10
Public Works Department heads	4·89	5·16	5·03
Total	310·05	318·58	322·55
Expenditure—			
Principal heads	77·52	75·99	76·14
Other Civil heads	183·87	182·58	184·28
Public Works Department heads	55·11	54·37	52·19
Total	316·50	312·94	312·61
Surplus (+) Deficit (—)	— 6·45	+ 5·64	+ 9·94
Closing balance	20·00	35·00	39·30

3. It is unnecessary to enter into any detailed examination of the figures under each minor head in the review of these accounts. Explanations as regards the variations between the estimates and the actuals will in due course be given by the Accountant-General in his appropriation report, a copy of which will, under the instructions conveyed in Finance and Commerce Department Resolution, dated 31st January 1895, No. 553-A, * accompany the annual consolidated statement showing excess expenditure over budget grants. The revised estimate has already been compared with the budget estimate in the Financial statement (pages 43 and 44 of the Supplement to the *Fort St. George Gazette*, dated 11th June 1895) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are briefly adverted to.

* G.O., dated 15th February 1895, No. 154.

4. OPENING BALANCE.—The increase of 3 lakhs in the opening balance was mainly due to the unforeseen rise under Land Revenue collections (paragraph 9 of G.O., dated 19th March 1895, No. 256, Financial).

5. REVENUE AND RECEIPTS.—As compared with the sanctioned budget, the actuals showed an improvement of 12½ lakhs, nearly the whole of which occurred under the principal heads of revenue, and about one-half under Land Revenue collections.† As compared with the revised estimates, there was an increase of nearly 4 lakhs ‡ which was again chiefly due to larger collections under Land Revenue. As already desired in G.O., dated 19th March 1895, No. 256, Financial, the Board of Revenue should investigate the causes of the steady and continuous increase of actuals over estimates in the receipts from this source and arrange for obtaining more detailed and accurate information in future.

† Land revenue collections	5·16
" " adjustments	1·00
Stamps	2·80
Excise	1·92
Assessed taxes	·90
‡ Land Revenue	2·42
Stamps	·55
Excise	·42

6. The Finance Committee of 1886–87 fixed § the normal Land Revenue of the Presidency at 454·55 lakhs and, when settling the present Provincial contract, the Government of India was requested ‖ to take the average at 480 lakhs. The Government desires to learn from the Board of Revenue what proportion of the increase in the present standard (536 lakhs) ¶ is due to—

§ Paragraph 19 of Note on the Madras Provincial contract.

‖ Letter, dated 1st December 1891, No. 1262, paragraph 2.

¶ Actuals, 1894–95	535·24
Budget, 1895–96	536·17

(i) more favourable seasons;
(ii) enhanced taxation imposed—

(*a*) by the revision of settlements,
(*b*) by the introduction of new settlements, water-rates, &c.;

(iii) improved efficiency of the subordinate district administrative agency;
(iv) prompter collections and a better system of accounts; and
(v) other causes, if any.

7. Under other heads of receipts, the principal variations as compared with the estimates are noted below, with a rough indication of the causes, so far as they can now be ascertained :—

IX. Forest—showed an excess of ·45 lakh over the budget estimate, which was due to unexpectedly large collections under *Grazing and fodder grass* and *Miscellaneous receipts*. The actuals were, however, ·05 below the revised estimate.

X. Registration.—The receipts were ·52 below the budget estimate, owing apparently to the more favourable season. The revised estimate was exceeded by ·08.

XII. Interest.—In consequence of larger re-payments of land improvement loans, the actuals were ·38 and ·11 short of the budget and revised figures respectively.

XVI-A. Law and Justice—Courts.—The estimates were exceeded by ·17 and ·21, respectively, on account of enhanced receipts under *Fees*, *High Court* and *Magisterial fines*.

XVI-B. Jails.—Jail manufactures and *Miscellaneous receipts* contributed to an increase of ·67 over the sanctioned budget and ·04 over the revised estimate.

XXIII. Stationery and Printing.—An increase of ·16 as compared with the budget was due to larger *sales of Acts, books, printed judgments, &c.*

Adjusting Heads.—The recovery from the Tanjore District Board on account of the Máyavaram-Muttupet Railway was one lakh below the budget figure owing to the outlay incurred from Provincial funds in the previous year having been less than was originally expected.

8. EXPENDITURE.—The total disbursements of the year were 3·89 lakhs less than the sanctioned grant. Savings to the extent of nearly 3 lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The actuals fell short of the revised estimate by only ·33 lakh. The most important variations were as follows :—

1, *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·47 and ·32, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·31 against a grant of ·02. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

3, *Land Revenue.*—A lapse of ·22 lakh was anticipated under "*Purchase of survey instruments*" (G.O., dated 25th September 1894, No. 783, Financial), and re-appropriations to the extent of ·13 lakh were sanctioned from savings expected under *Salaries*; but these savings were, in the actuals, more than absorbed by the debit to this head of one-fifth of the cost of Revenue Inspectors (·54 lakh), which, in the sanctioned estimates was included under 19, *A. Law and Justice*.

5, *Salt*; 7, *Excise*; *and* 11, *Forest.*—As compared with the estimates, lapses of ·98 and ·20 occurred under the first two heads and of ·84 and ·12 under the last head.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained an additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

12, *Registration.*—A decrease of ·19 as compared with the budget grant was due mainly to the postponement of the scheme for re-grading registrars and sub-registrars.

18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in the Secretariat, to heavier payments on account of exchange compensation allowance and record charges, and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—In consequence of unusually large disbursements under *Law charges* and *Refunds*, the actuals were ·30 in excess of the grant, notwithstanding the transfer of one-fifth of the cost of Revenue Inspectors to 3, *Land Revenue*.

20, *Police.*—The expenditure was ·58 below the grant, mainly owing to short expenditure under *Clothing*, *Arms and accoutrements*, *Reorganisation of the District force*, and *Construction and repair of pounds*.

21, *Marine.*—The grant was exceeded by ·15, as a contribution of ·31 for the dredger *Wenlock* was adjusted to the credit of the Pámban pilotage fund. This will have to be reversed.

22, *Education.*—A saving of ·25 was due chiefly to short outlay under stipends in *training schools* and *Grants-in-aid*.

29, *Superannuation.*—The expenditure was ·56 higher than the grant, which was inadequate. The Accountant-General should in future apply for additional allotments as soon as it is apparent that the allotment is likely to prove insufficient.

30, *Stationery and Printing.*—A sum of ·13 was surrendered on account of *Printing of Settlement Registers* but the original estimate was finally exceeded by 1·11 and the revised by ·99 owing to large increases in the demands for stationery articles especially from the Revenue Survey Department, Collectorates, the Registration Department, and the Board of Revenue (Land Revenue). These have been explained by the Superintendent of Stationery in his annual report which is now before Government.

45, *Civil Works—Agency Charges.*—An excess of ·32 was covered by supplemental grants, which do not appear to have been taken into account in the revised estimate.

45, *Civil Works—Municipal.*—The original grant for drainage and water-supply projects and miscellaneous public improvements was 3·40, but before 8 months of the year had elapsed a sum of 2·57 was surrendered. Assignments for other works were however made to the extent of 1·46, so that the savings amounted to 1·11. Of this ·45 was re-appropriated for other purposes, and ·66 lapsed entirely. As in the case of *loans*, so under *grants*, these constant lapses in the provision for municipal works are to be regretted. The actuals include ·44 on account of the Marlimund water-supply, which was first surrendered and excluded from the revised estimate, but ultimately drawn before the close of the year. The grant of ·19 for the drainage of Cuddapah was not utilised.

45, *Civil Works—Public Works.*—The outlay reported up to date by the Public Works Department is 2·78 lakhs less than the sanctioned grant and 1·95 lower than the revised estimate. It is probable that the supplemental accounts will show a larger expenditure.

9. CLOSING BALANCE.—Adopting the figures of the Public Works Department the balance comes to 39·30 lakhs, or 19·30 lakhs better than was expected in the budget and 4·30 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the accounts are finally closed :—

(i) A write-back of 1·13 lakhs to be adjusted to the credit of Provincial revenues under 21, *Marine*, on account of the dredger *Wenlock* (G.O., dated 13th August 1895, No. 586, Financial).

(ii) Probable further adjustments in the Civil and Public Works books up to about one lakh.

(True Extract.)

Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department (General Branch).
" " " (Irrigation ").
" " " (Railway ").
" Heads of Departments under the Chief Secretary to Government.

ENDORSEMENT—dated 6th September 1895, No. 667-A, Financial.

Copy to the Government of India, Finance and Commerce Department, with reference to its Resolution, dated 23rd May 1894, No. 2564-A.

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

APPENDIX A.

Adjustment of Provincial proportion of Land Revenue, 1894–95.

(In lakhs of rupees.)

Provincial proportion		¼
Total Land Revenue, Imperial and Provincial		539·62
Deduct Land Revenue on account of the new Village Cess Act		4·40
Gross Land Revenue to be divided proportionately		535·22
Above divided proportionately—		
Imperial	401·41	
Provincial	133·81	
Special transfers	— 32·77	
Miscellaneous transfers	+ 3·09	
Total Transfers	— 29·68	
Corrected distribution—		
Imperial	371·73	
Provincial	163·49	
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)	4·40	
Local	19·68	
Total Land Revenue—		
Imperial	376·13	
Provincial	163·49	
Local	19·68	
Total	559·30	

DETAILS.

Special Transfers.

Imperial to Provincial—		
Fixed assignment under the contract	32·54	
Cost of additional customs establishment (revised estimate for 1894–95)	·23	
		32·77

Miscellaneous Transfers.

Provincial to Imperial—		
Special contribution mentioned in G.I.F.D. No. 1126-A., dated 1st March 1894	3·00	
Cost of publication of the Madras Daily Weather Report (G.I.F.D. No. Ex.-3346, dated 11th July 1894, and G.O., Financial, No. 428, dated 31st May 1895)	·06	
Cost of the audit of Forest accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D. No. A-4171, dated 26th September 1893)	·03	
		3·09

APPEN

APPROXIMATE

Receipts. — Of the Provincial Revenue and Expenditure of the — Disbursements.

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,000	1,33,81,000	*1,28,65,000*	1,31,39,000
I. Land Revenue { Adjustment	...	29,68,000	*28,68,000*	29,70,000
III. Salt	15,000	1,58,000	*1,67,000*	1,48,000
IV. Stamps	5,59,000	59,05,000	*56,25,000*	58,50,000
V. Excise	3,95,000	34,17,000	*32,25,000*	33,75,000
VII. Customs	6,000	57,000	*41,000*	60,000
VIII. Assessed Taxes	1,20,000	11,03,000	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,45,000	*9,00,000*	9,50,000
X. Registration	52,000	6,08,000	*6,60,000*	6,00,000
XII. Interest	16,000	1,81,000	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	75,000	7,38,000	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,000	4,29,000	*3,62,000*	4,25,000
XVII. Police	39,000	4,76,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	33,000	1,82,000	*1,67,000*	1,83,000
XX. Medical	29,000	1,13,000	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,000	1,85,000	*1,95,000*	1,82,000
XXII. Superannuations	4,000	41,000	*33,000*	39,000
XXIII. Stationery and Printing	19,000	1,22,000	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,85,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,000	17,000	*7,000*	12,000
XXXII. Civil Works	7,000	31,000	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,000	3,12,42,000	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	18,000	2,12,000	*2,25,000*	2,12,000
XXX. Minor Works and Navigation	12,000	1,66,000	*1,60,000*	1,79,000
XXXII. Civil Works	22,000	1,25,000	*1,04,000*	1,25,000
Total	52,000	5,03,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	..	*1,000*	1,000
Proportionate cost of Medical College	21,000	29,000	*7,000*	8,000
Inspecting Sanitary Agency	20,000	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	..	..	*1,000*	1,000
Medical Reserve Staff	2,000	3,000	*4,000*	3,000
Public Works	13,000	20,000	*32,000*	30,000
Half the cost of the Mayavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses	1,000	9,000	*12,000*	12,000
Controlling Establishment at the Presidency	..	54,000	*63,000*	62,000
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks	2,000	29,000	*37,000*	28,000
	4,000	20,000		16,000
	63,000	5,10,000	*6,10,000*	5,05,000
Total	46,77,000	3,22,55,000	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,000	*26,45,000*	29,36,000
Total	...	3,51,91,000	*3,36,50,000*	3,47,94,000

DIX B.

ACCOUNT

Government of Madras for 1894–95.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads, as detailed—						
1. Refunds and Drawbacks	15,000	1,67,000	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,000	51,75,000	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,59,000	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	2,60,000	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,56,000	*1,65,000*	— 15,000	*1,50,000*	1,60,000
9. Customs	19,000	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,000	11,000	*11,000*	..	*11,000*	11,000
11. Forests	83,000	6,88,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,000	3,97,000	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	1,67,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,000	85,000	*85,000*	..	*85,000*	86,000
18. General Administration	73,000	10,21,000	*9,92,000*	+ 13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts	4,22,000	46,56,000	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,15,000	10,24,000	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,25,000	43,95,000	*44,53,000*	— 1,000	*44,52,000*	43,73,000
21. Marine	1,000	48,000	*33,000*	— 1,000	*32,000*	50,000
22. Education	2,20,000	16,36,000	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,20,000	13,03,000	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,000	85,000	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,06,000	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,21,000	14,47,000	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	42,000	9,02,000	*7,91,000*	— 12,000	*7,79,000*	8,03,000
32. Miscellaneous	13,000	1,39,000	*1,48,000*	...	*1,48,000*	1,47,000
33. Famine Relief	..	..	..	..	..	1,000
43. Minor Works and Navigation	1,09,000	3,96,000	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency	2,93,000	1,45,000	*1,13,000*	+ 41,000	*1,54,000*	1,13,000
45. Civil Works { Municipal		2,75,000	*3,40,000*	— 1,11,000	*2,29,000*	2,29,000
Total, Ordinary Charges as per Civil Books	26,81,000	2,57,44,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways	15,000	1,26,000	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	12,000	1,31,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways	— 4,000	— 7,000	..	— 3,000	— *3,000*	— 3,000
43. Minor Works and Navigation	3,82,000	29,38,000	*28,75,000*	+ 1,06,000	*29,81,000*	29,54,000
45. Civil Works	3,37,000	20,31,000	*23,09,000*	— 1,12,000	*21,97,000*	22,26,000
	7,42,000	52,19,000	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,000	96,000	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	12,000	37,000	*36,000*	..	*36,000*	36,000
Public Works	38,000	1,18,000	*1,00,000*	+ 32,000	*1,32,000*	1,40,000
Half net traffic receipts, Mayavaram-Muttupet Railway	..	31,000	*42,000*	— 11,000	*31,000*	38,000
Famine Relief purposes	..	(a) 16,000	..	..	..	..
	1,01,000	2,98,000	*2,93,000*	+ 21,000	*3,14,000*	3,14,000
	35,24,000	3,12,61,000	*3,16,50,000*	— 2,91,000	*3,13,59,000*	3,12,94,000
Add approximate closing balance of the month	...	39,30,000	*20,00,000*	..	..	35,00,000
Total	...	3,51,91,000	*3,36,50,000*	..	..	3,47,94,000

Alterations of grants. From (—)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
7	...	15,000	Excise— Do. do.	868	22nd October 1894.
30	...	13,000	Stationery and Printing—Printing settlement registers	753	28th September 1894.
37	...	35,000	Construction of Railways—Mayavaram-Muttupet Railway	905	29th October 1894.
,,	...	22,000	Do. do. do.	929	1st November 1894.
38	...	22,000	State Railways—Working Expenses, Mayavaram-Muttupet Railway	929	1st November 1894.
41	...	3,000	Miscellaneous Railways—Nanjangod-Gudalur Survey	933	1st November 1894.
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	25th February 1895.
,,	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl	...	66,000	Civil works—Water-supply and drainage schemes	1107	15th December 1894.
Adjusting heads.	...	11,000	Net profits of the Mayavaram-Muttupet Railway	404	21st May 1895.
		2,91,000			
			Transfers of allotments.		
3	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
,,	,,	6,500	Do. Record charges—other establishments	369	8th May 1894.
,,	,,	3,000	Do. do. do.	999	17th November 1894.
,,	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
,,	,,	500	Sanitation and Vaccination—Travelling allowances of Inspector	1061	4th December 1894.
,,	,,	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital	76	28th January 1895.
9 P.W.D.	45	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

Alterations of grants. From (—)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration	119	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dept. executed by P.W.D.	499	27th June 1894.
45 Civil. Muncpl	Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
,,	,,	12,000	Do. do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bartholomew's Hospital	264	2nd March 1895.
,,	19-B	2,600	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
,,	45 Civil.	4,800	Civil Works—Godavari Agency works	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	29	12th January 1895.
45 P.W.D.	19-B	3,500	Jails—Warders' huts, Tanjore District Jail	1,015	21st November 1894.
,,	43	39,400	Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
,,	,,	39,000	Do. do. do. for 1893-94	250	19th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.

(a) Arrear payment of famine adjustments of 1893-94 in Salem (G.Os., Nos. 41 and 120), dated 13th January 1893, and 5th February 1895.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 6th September 1895,
Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894-95.

P. W. CURRENT No. 7118

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 6th September 1895,
Nos. 667, 667-A.

No. 2400 W. d/ 1st October 1895

Communicated to the officers concerned in continuation of G.O. No. 2363 W. dated 24-9-95.

(Sd.) J. P.
W

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894-95.

With disposal

To

The C. E. for Irrigation
" C. E. for Rys
" Acct. P. W. Acct.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., 6th September 1895, Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894–95.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 31st October 1894, No. 919, Financial.

ABSTRACT.—Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "*Budget Grant*" of the monthly Provincial accounts submitted to Government.

G.O., dated 9th January 1895, No. 13, Financial.

ABSTRACT.—Recording letter from the Government of India on the same subject and stating that the new form of statements of monthly accounts may be brought into force from the 1st January 1895.

G.O., dated 19th March 1895, No. 256, Financial.

ABSTRACT.—Passing orders on the final accounts of Provincial revenue and expenditure for 1893–94.

READ—also the following papers :—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting the Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.-6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Final Accounts for March 1895.

From the Accountant-General, dated 25th July 1895, No. 1951, forwarding a revised statement of actuals for 1894–95, as furnished to the Government of India.

From the Public Works Department, dated 26th July 1895, No. 625 D., forwarding revised statement of Public Works receipts and charges for March 1895.

ORDER—dated 6th September 1895, No. 667, Financial.

The statements forwarded by the Accountant-General have been recast in Appendix B to these Proceedings so as to exhibit the financial position in one view, the actuals furnished by the Public Works Department having been substituted for the figures entered by the Accountant-General. A column has been added for the revised estimates. The more important re-appropriations sanctioned during the course of the year have been included in the column of "*Alterations.*" A table at foot of the statement explains the nature of the transfers, specifying the authority in each case, and shows the lapses and savings reported to the Financial Department which have also been deducted from the column "Budget grant." This procedure should be adopted in future statements of the kind.

2. The accounts (approximate) for 1894–95 compare with the budget and revised estimates as follows :—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Principal heads of Revenue	244·96	252·32	255·74
Land Revenue adjustments	28·68	29·70	29·68
Other Civil heads	31·52	31·40	32·10
Public Works Department heads	4·89	5·16	5·03
Total	310·05	318·58	322·55
Expenditure—			
Principal heads	77·52	75·99	76·14
Other Civil heads	183·87	182·58	184·28
Public Works Department heads	55·11	54·37	52·19
Total	316·50	312·94	312·61
Surplus (+) Deficit (—)	— 6·45	+ 5·64	+ 9·94
Closing balance	20·00	35·00	39·30

3. It is unnecessary to enter into any detailed examination of the figures under each minor head in the review of these accounts. Explanations as regards the variations between the estimates and the actuals will in due course be given by the Accountant-General in his appropriation report, a copy of which will, under the instructions conveyed in Finance and Commerce Department Resolution, dated 31st January 1895, No. 553-A, * accompany the annual consolidated statement showing excess expenditure over budget grants. The revised estimate has already been compared with the budget estimate in the Financial statement (pages 43 and 44 of the Supplement to the *Fort St. George Gazette*, dated 11th June 1895) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are briefly adverted to.

* G.O., dated 15th February 1895, No. 154.

4. OPENING BALANCE.—The increase of 3 lakhs in the opening balance was mainly due to the unforeseen rise under Land Revenue collections (paragraph 9 of G.O., dated 19th March 1895, No. 256, Financial).

5. REVENUE AND RECEIPTS.—As compared with the sanctioned budget, the actuals showed an improvement of 12½ lakhs, nearly the whole of which occurred under the principal heads of revenue, and about one-half under Land Revenue collections.† As compared with the revised estimates, there was an increase of nearly 4 lakhs ‡ which was again chiefly due to larger collections under Land Revenue.* As already desired in G.O., dated 19th March 1895, No. 256, Financial, the Board of Revenue should investigate the causes of the steady and continuous increase of actuals over estimates in the receipts from this source and arrange for obtaining more detailed and accurate information in future.

† Land revenue collections	5·16
„ „ adjustments	1·00
Stamps	2·80
Excise	1·92
Assessed taxes	·90
‡ Land Revenue	2·42
Stamps	·55
Excise	·42

6. The Finance Committee of 1886–87 fixed § the normal Land Revenue of the Presidency at 454·55 lakhs and, when settling the present Provincial contract, the Government of India was requested ‖ to take the average at 480 lakhs. The Government desires to learn from the Board of Revenue what proportion of the increase in the present standard (536 lakhs) ¶ is due to—

§ Paragraph 19 of Note on the Madras Provincial contract.

‖ Letter, dated 1st December 1891, No. 1262, paragraph 2.

¶ Actuals, 1894–95	535·24
Budget, 1895–96	536·17

(i) more favourable seasons;
(ii) enhanced taxation imposed—

(*a*) by the revision of settlements,
(*b*) by the introduction of new settlements, water-rates, &c.;

(iii) improved efficiency of the subordinate district administrative agency;
(iv) prompter collections and a better system of accounts; and
(v) other causes, if any.

7. Under other heads of receipts, the principal variations as compared with the estimates are noted below, with a rough indication of the causes, so far as they can now be ascertained :—

IX. Forest—showed an excess of ·45 lakh over the budget estimate, which was due to unexpectedly large collections under *Grazing and fodder grass* and *Miscellaneous receipts*. The actuals were, however, ·05 below the revised estimate.

X. Registration.—The receipts were ·52 below the budget estimate, owing apparently to the more favourable season. The revised estimate was exceeded by ·08.

XII. Interest.—In consequence of larger re-payments of land improvement loans, the actuals were ·38 and ·11 short of the budget and revised figures respectively.

XVI-A. Law and Justice—Courts.—The estimates were exceeded by ·17 and ·21, respectively, on account of enhanced receipts under *Fees, High Court* and *Magisterial fines*.

XVI-B. Jails.—Jail manufactures and *Miscellaneous receipts* contributed to an increase of ·67 over the sanctioned budget and ·04 over the revised estimate.

XXIII. Stationery and Printing.—An increase of ·16 as compared with the budget was due to larger *sales of Acts, books, printed judgments, &c.*

Adjusting Heads.—The recovery from the Tanjore District Board on account of the Máyavaram-Muttupet Railway was one lakh below the budget figure owing to the outlay incurred from Provincial funds in the previous year having been less than was originally expected.

8. EXPENDITURE.—The total disbursements of the year were 3·89 lakhs less than the sanctioned grant. Savings to the extent of nearly 3 lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The actuals fell short of the revised estimate by only ·33 lakh. The most important variations were as follows :—

1, *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·47 and ·32, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·31 against a grant of ·02. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

3, *Land Revenue.*—A lapse of ·22 lakh was anticipated under "*Purchase of survey instruments*" (G.O., dated 25th September 1894, No. 783, Financial), and re-appropriations to the extent of ·13 lakh were sanctioned from savings expected under *Salaries*; but these savings were, in the actuals, more than absorbed by the debit to this head of one-fifth of the cost of Revenue Inspectors (·54 lakh), which, in the sanctioned estimates was included under 19, *A. Law and Justice*.

5, *Salt*; 7, *Excise*; *and* 11, *Forest.*—As compared with the estimates, lapses of ·98 and ·20 occurred under the first two heads and of ·84 and ·12 under the last head.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained an additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

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18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in the Secretariat, to heavier payments on account of exchange compensation allowance and record charges, and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—In consequence of unusually large disbursements under *Law charges* and *Refunds*, the actuals were ·30 in excess of the grant, notwithstanding the transfer of one-fifth of the cost of Revenue Inspectors to 3, *Land Revenue*.

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18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in the Secretariat, to heavier payments on account of exchange compensation allowance and record charges, and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—In consequence of unusually large disbursements under *Law charges* and *Refunds*, the actuals were ·30 in excess of the grant, notwithstanding the transfer of one-fifth of the cost of Revenue Inspectors to 3, *Land Revenue*.

20, *Police.*—The expenditure was ·58 below the grant, mainly owing to short expenditure under *Clothing*, *Arms and accoutrements*, *Reorganisation of the District force*, and *Construction and repair of pounds*.

21, *Marine.*—The grant was exceeded by ·15, as a contribution of ·31 for the dredger *Wenlock* was adjusted to the credit of the Pámban pilotage fund. This will have to be reversed.

22, *Education.*—A saving of ·25 was due chiefly to short outlay under stipends in *training schools* and *Grants-in-aid*.

29, *Superannuation.*—The expenditure was ·56 higher than the grant, which was inadequate. The Accountant-General should in future apply for additional allotments as soon as it is apparent that the allotment is likely to prove insufficient.

30, *Stationery and Printing.*—A sum of ·13 was surrendered on account of *Printing of Settlement Registers* but the original estimate was finally exceeded by 1·11 and the revised by ·99 owing to large increases in the demands for stationery articles especially from the Revenue Survey Department, Collectorates, the Registration Department, and the Board of Revenue (Land Revenue). These have been explained by the Superintendent of Stationery in his annual report which is now before Government.

45, *Civil Works—Agency Charges.*—An excess of ·32 was covered by supplemental grants, which do not appear to have been taken into account in the revised estimate.

45, *Civil Works—Municipal.*—The original grant for drainage and water-supply projects and miscellaneous public improvements was 3·40, but before 8 months of the year had elapsed a sum of 2·57 was surrendered. Assignments for other works were however made to the extent of 1·46, so that the savings amounted to 1·11. Of this ·45 was re-appropriated for other purposes, and ·66 lapsed entirely. As in the case of *loans*, so under *grants*, these constant lapses in the provision for municipal works are to be regretted. The actuals include ·44 on account of the Marlimund water-supply, which was first surrendered and excluded from the revised estimate, but ultimately drawn before the close of the year. The grant of ·19 for the drainage of Cuddapah was not utilised.

45, *Civil Works—Public Works.*—The outlay reported up to date by the Public Works Department is 2·78 lakhs less than the sanctioned grant and 1·95 lower than the revised estimate. It is probable that the supplemental accounts will show a larger expenditure.

9. CLOSING BALANCE.—Adopting the figures of the Public Works Department the balance comes to 39·30 lakhs, or 19·30 lakhs better than was expected in the budget and 4·30 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the accounts are finally closed :—

(i) A write-back of 1·13 lakhs to be adjusted to the credit of Provincial revenues under 21, *Marine*, on account of the dredger *Wenlock* (G.O., dated 13th August 1895, No. 586, Financial).

(ii) Probable further adjustments in the Civil and Public Works books up to about one lakh.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department (General Branch).
" " " (Irrigation ").
" " " (Railway ").
" Heads of Departments under the Chief Secretary to Government.

ENDORSEMENT—dated 6th September 1895, No. 667-A, Financial.

Copy to the Government of India, Finance and Commerce Department, with reference to its Resolution, dated 23rd May 1894, No. 2564-A.

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

APPENDIX A.

Adjustment of Provincial proportion of Land Revenue, 1894–95.

(In lakhs of rupees.)

Provincial proportion		¼
Total Land Revenue, Imperial and Provincial		539·62
Deduct Land Revenue on account of the new Village Cess Act		4·40
Gross Land Revenue to be divided proportionately		535·22
Above divided proportionately—		
Imperial		401·41
Provincial		133·81
Special transfers		— 32·77
Miscellaneous transfers		+ 3·09
Total Transfers		— 29·68
Corrected distribution—		
Imperial		371·73
Provincial		163·49
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)		4·40
Local		19·68
Total Land Revenue—		
Imperial		376·13
Provincial		163·49
Local		19·68
Total		559·30

DETAILS.

Special Transfers.

Imperial to Provincial—		
Fixed assignment under the contract	32·54	
Cost of additional customs establishment (revised estimate for 1894–95)	·23	
		32·77

Miscellaneous Transfers.

Provincial to Imperial—		
Special contribution mentioned in G.I.F.D. No. 1126-A., dated 1st March 1894	3·00	
Cost of publication of the Madras Daily Weather Report (G.I.F.D. No. Ex.-3346, dated 11th July 1894, and G.O., Financial, No. 428, dated 31st May 1895)	·06	
Cost of the audit of Forest accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D. No. A-4171, dated 26th September 1893)	·03	
		3·09

APPEN

APPROXIMATE

Of the Provincial Revenue and Expenditure of the

RECEIPTS.

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,000	1,33,81,000	*1,28,65,000*	1,31,39,000
I. Land Revenue { Adjustment	..	29,68,000	*28,68,000*	29,70,000
III. Salt	15,000	1,58,000	*1,67,000*	1,48,000
IV. Stamps	5,59,000	59,05,000	*56,25,000*	58,50,000
V. Excise	3,95,000	34,17,000	*32,25,000*	33,75,000
VII. Customs	6,000	57,000	*41,000*	60,000
VIII. Assessed Taxes	1,20,000	11,03,000	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,45,000	*9,00,000*	9,50,000
X. Registration	52,000	6,08,000	*6,60,000*	6,00,000
XII. Interest	16,000	1,81,000	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	75,000	7,38,000	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,000	4,29,000	*3,62,000*	4,25,000
XVII. Police	39,000	4,76,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	33,000	1,82,000	*1,67,000*	1,83,000
XX. Medical	29,000	1,13,000	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,000	1,85,000	*1,95,000*	1,82,000
XXII. Superannuations	4,000	41,000	*33,000*	39,000
XXIII. Stationery and Printing	19,000	1,22,000	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,85,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,000	17,000	*7,000*	12,000
XXXII. Civil Works	7,000	31,000	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,000	3,12,42,000	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	18,000	2,12,000	*2,25,000*	2,12,000
XXX. Minor Works and Navigation	12,000	1,66,000	*1,60,000*	1,79,000
XXXII. Civil Works	22,000	1,25,000	*1,04,000*	1,25,000
Total	52,000	5,03,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	..	*1,000*	1,000
Proportionate cost of Medical College	21,000	29,000	*7,000*	8,000
Inspecting Sanitary Agency	20,000	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	..	..	*1,000*	1,000
Medical Reserve Staff	2,000	3,000	*4,000*	3,000
Public Works	13,000	20,000	*32,000*	30,000
Half the cost of the Mayavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses	1,000	9,000	*12,000*	12,000
Controlling Establishment at the Presidency	..	54,000	*63,000*	62,000
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks	2,000 / 4,000	29,000 / 20,000	*37,000*	28,000 / 16,000
	63,000	5,10,000	*6,10,000*	5,05,000
Total	46,77,000	3,22,55,000	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,000	*26,45,000*	29,36,000
Total	..	3,51,91,000	*3,36,50,000*	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
7	...	15,000	Excise— Do. do.	868	22nd October 1894.
30	...	13,000	Stationery and Printing—Printing settlement registers	705	28th September 1894.
37	...	35,000	Construction of Railways—Mayavaram-Muttupet Railway	905	29th October 1894.
..	...	22,000	Do. do. do. do. do.	929	1st November 1894.
38	...	22,000	State Railways—Working Expenses, Mayavaram-Muttupet Railway	929	1st November 1894.
41	...	3,000	Miscellaneous Railways—Nanjangod-Gudalur Survey	933	1st November 1894.
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	25th February 1895.
..	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl Adjusting heads.	...	66,000	Civil works—Water-supply and drainage schemes	1107	15th December 1894.
	...	11,000	Net profits of the Mayavaram-Muttupet Railway	404	21st May 1895.
		2,91,000			
			Transfers of allotments.		
3	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
,,	,,	6,500	Do. Record charges—other establishments	369	8th May 1894.
,,	,,	3,000	Do. do. do.	999	17th November 1894.
,,	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
,,	,,	500	Sanitation and Vaccination—Travelling allowances of Inspector	1061	4th December 1894.
,,	,,	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital	76	28th January 1895.
9	45 P.W.D.	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

DIX B.

ACCOUNT

Government of Madras for 1894–95.

DISBURSEMENTS.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15,000	1,67,000	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,000	51,75,000	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,59,000	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	2,60,000	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,56,000	*1,65,000*	— 15,000	*1,50,000*	1,60,000
9. Customs	19,000	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,000	11,000	*11,000*	..	*11,000*	11,000
11. Forests	83,000	6,88,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,000	3,97,000	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	1,67,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,000	85,000	*85,000*	..	*85,000*	86,000
18. General Administration	73,000	10,21,000	*9,92,000*	+13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts	4,22,000	46,56,000	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,15,000	10,24,000	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,25,000	43,95,000	*44,53,000*	— 1,000	*44,52,000*	43,73,000
21. Marine	1,000	48,000	*33,000*	— 1,000	*32,000*	50,000
22. Education	2,20,000	16,36,000	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,20,000	13,03,000	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,000	85,000	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,06,000	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,21,000	14,47,000	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	42,000	9,02,000	*7,91,000*	—12,000	*7,79,000*	8,03,000
32. Miscellaneous	13,000	1,39,000	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	..	..	..	..	1,000
43. Minor Works and Navigation	1,09,000	3,96,000	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency	2,03,000	1,45,000	*1,13,000*	+ 41,000	*1,54,000*	1,13,000
45. Civil Works { Municipal		2,75,000	*3,40,000*	— 1,11,000	*2,29,000*	2,29,000
Total, Ordinary Charges as per Civil Books	26,81,000	2,57,44,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways	15,000	1,26,000	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	12,000	1,31,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways	— 4,000	— 7,000	..	— 3,000	— 3,000	— 3,000
43. Minor Works and Navigation	3,82,000	29,38,000	*28,75,000*	+1,06,000	*29,81,000*	29,54,000
45. Civil Works	3,37,000	20,31,000	*23,09,000*	—1,12,000	*21,97,000*	22,26,000
	7,42,000	52,19,000	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,000	96,000	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	12,000	37,000	*36,000*	..	*36,000*	36,000
Public Works	38,000	1,18,000	*1,00,000*	+32,000	*1,32,000*	1,40,000
Half net traffic receipts, Mayavaram-Muttupet Railway	..	31,000	*42,000*	— 11,000	*31,000*	38,000
Famine Relief purposes	..	(a) 16,000	..	..	..	..
	1,01,000	2,98,000	*2,93,000*	+ 21,000	*3,14,000*	3,14,000
	35,24,000	3,12,61,000	*3,16,50,000*	— 2,91,000	*3,13,59,000*	3,12,94,000
Add approximate closing balance of the month	..	39,30,000	*20,00,000*	..	..	35,00,000
Total	..	3,51,91,000	*3,36,50,000*	..	..	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration	179	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dept. executed by P.W.D.	499	27th June 1894.
45 Civil. Muncpl	45 Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
,,	,,	12,000	Do. do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bartholomew's Hospital	264	2nd March 1895.
,,	19-B	2,000	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
,,	45 Civil.	4,800	Civil Works—Godavari Agency works	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	29	12th January 1895.
45 P.W.D.	19-B	3,500	Jails—Warders' huts, Tanjore District Jail	1,015	21st November 1894.
,,	43	39,400	Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
,,	,,	39,000	Do. do. do. for 1893-94	250	13th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.

(a) Arrear payment of famine adjustments of 1893-94 in Salem (G.Os., Nos. 41 and 120), dated 13th January 1893, and 5th February 1895.

Gobt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 6th September 1895, Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894-95.

With disposal

No 2400 W d/ 1st October 1895

Communicated to the officers concerned in continuation of G.O. No 2363 W dated 24-9-95.

(Sd) J. P.
W

To

The C.E. for Irriga
 " C.E. for Rys
 " Accw. P.W. Accts

P. W. CURRENT No. 7118

Gobt. of {1895} Madras.

FINANCIAL.

No 989 W d/ 29-4-95
502 W d/ 2-3-95
1934 W d/ 24-1-95
2970 W d/ 17-11-94

Issued

Recd. Encl.

G.O., &c., 6th September 1895, Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894-95.

With order

405.C

Recd: 19.9.95

No 2400 W d/ 1st October 1895

B

Communicated to the officers concerned in continuation of G.O. No 2363 W d/ 24 September /95.

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Cl 23/9/95

B

DESPATCHED
1 OCT. 95

To

The C.E. for Irriga with 105C
 " C.E. for Rys with 105C
 " Accw. P.W. Accts with 105C

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Gobt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 6th September 1895, Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894–95.

With disposal

No. 2400 W. d/ 1st October 1895

Communicated to the officers concerned in continuation of G.O. No. 2363 W dated 24-9-95.

(Sd.) J. P.
W.

To

The C.E. for Irrigation

" C.E. for Rys

" Acct. P.W. Acct.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., dated 31st October 1894, No. 919, Financial.

Abstract.—Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "*Budget Grant*" of the monthly Provincial accounts submitted to Government.

G.O., dated 9th January 1895, No. 13, Financial.

Abstract.—Recording letter from the Government of India on the same subject and stating that the new form of statements of monthly accounts may be brought into force from the 1st January 1895.

G.O., dated 19th March 1895, No. 256, Financial.

Abstract.—Passing orders on the final accounts of Provincial revenue and expenditure for 1893–94.

Read—also the following papers :—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting the Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.-6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Final Accounts for March 1895.

From the Accountant-General, dated 25th July 1895, No. 1951, forwarding a revised statement of actuals for 1894–95, as furnished to the Government of India.

From the Public Works Department, dated 26th July 1895, No. 625 D., forwarding revised statement of Public Works receipts and charges for March 1895.

Order—dated 6th September 1895, No. 667, Financial.

The statements forwarded by the Accountant-General have been recast in Appendix B to these Proceedings so as to exhibit the financial position in one view, the actuals furnished by the Public Works Department having been substituted for the figures entered by the Accountant-General. A column has been added for the revised estimates. The more important re-appropriations sanctioned during the course of the year have been included in the column of "*Alterations.*" A table at foot of the statement explains the nature of the transfers, specifying the authority in each case, and shows the lapses and savings reported to the Financial Department which have also been deducted from the column "Budget grant." This procedure should be adopted in future statements of the kind.

2. The accounts (approximate) for 1894–95 compare with the budget and revised estimates as follows :—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Principal heads of Revenue	244·96	252·32	255·74
Land Revenue adjustments	28·68	29·70	29·68
Other Civil heads	31·52	31·40	32·10
Public Works Department heads	4·89	5·16	5·03
Total	310·05	318·58	322·55
Expenditure—			
Principal heads	77·52	75·99	76·14
Other Civil heads	183·87	182·58	184·28
Public Works Department heads	55·11	54·37	52·19
Total	316·50	312·94	312·61
Surplus (+) Deficit (—)	— 6·45	+ ·5·64	+ 9·94
Closing balance	20·00	35·00	39·30

3. It is unnecessary to enter into any detailed examination of the figures under each minor head in the review of these accounts. Explanations as regards the variations between the estimates and the actuals will in due course be given by the Accountant-General in his appropriation report, a copy of which will, under the instructions conveyed in Finance and Commerce Department Resolution, dated 31st January 1895, No. 553-A, * accompany the annual consolidated statement showing excess expenditure over budget grants. The revised estimate has already been compared with the budget estimate in the Financial statement (pages 43 and 44 of the Supplement to the *Fort St. George Gazette*, dated 11th June 1895) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are briefly adverted to.

* G.O., dated 15th February 1895, No. 154.

4. OPENING BALANCE.—The increase of 3 lakhs in the opening balance was mainly due to the unforeseen rise under Land Revenue collections (paragraph 9 of G.O., dated 19th March 1895, No. 256, Financial).

5. REVENUE AND RECEIPTS.—As compared with the sanctioned budget, the actuals showed an improvement of 12½ lakhs, nearly the whole of which occurred under the principal heads of revenue, and about one-half under Land Revenue collections.† As compared with the revised estimates, there was an increase of nearly 4 lakhs ‡ which was again chiefly due to larger collections under Land Revenue. As already desired in G.O., dated 19th March 1895, No. 256, Financial, the Board of Revenue should investigate the causes of the steady and continuous increase of actuals over estimates in the receipts from this source and arrange for obtaining more detailed and accurate information in future.

† Land revenue collections	5·16
„ „ adjustments	1·00
Stamps	2·80
Excise	1·92
Assessed taxes	·90
‡ Land Revenue	2·42
Stamps	·55
Excise	·42

6. The Finance Committee of 1886–87 fixed § the normal Land Revenue of the Presidency at 454·55 lakhs and, when settling the present Provincial contract, the Government of India was requested ‖ to take the average at 480 lakhs. The Government desires to learn from the Board of Revenue what proportion of the increase in the present standard (536 lakhs) ¶ is due to—

¶ Actuals, 1894–95	535·24
Budget, 1895–96	536·17

§ Paragraph 19 of Note on the Madras Provincial contract.

‖ Letter, dated 1st December 1891, No. 1262, paragraph 2.

(i) more favourable seasons;
(ii) enhanced taxation imposed—
  (*a*) by the revision of settlements,
  (*b*) by the introduction of new settlements, water-rates, &c.;
(iii) improved efficiency of the subordinate district administrative agency;
(iv) prompter collections and a better system of accounts; and
(v) other causes, if any.

7. Under other heads of receipts, the principal variations as compared with the estimates are noted below, with a rough indication of the causes, so far as they can now be ascertained :—

IX. Forest—showed an excess of ·45 lakh over the budget estimate, which was due to unexpectedly large collections under *Grazing and fodder grass* and *Miscellaneous receipts*. The actuals were, however, ·05 below the revised estimate.

X. Registration.—The receipts were ·52 below the budget estimate, owing apparently to the more favourable season. The revised estimate was exceeded by ·08.

XII. Interest.—In consequence of larger re-payments of land improvement loans, the actuals were ·38 and ·11 short of the budget and revised figures respectively.

XVI-A. Law and Justice—Courts.—The estimates were exceeded by ·17 and ·21, respectively, on account of enhanced receipts under *Fees, High Court* and *Magisterial fines*.

XVI-B. Jails.—Jail manufactures and *Miscellaneous receipts* contributed to an increase of ·67 over the sanctioned budget and ·04 over the revised estimate.

XXIII. Stationery and Printing.—An increase of ·16 as compared with the budget was due to larger *sales of Acts, books, printed judgments, &c.*

Adjusting Heads.—The recovery from the Tanjore District Board on account of the Máyavaram-Muttupet Railway was one lakh below the budget figure owing to the outlay incurred from Provincial funds in the previous year having been less than was originally expected.

8. EXPENDITURE.—The total disbursements of the year were 3·89 lakhs less than the sanctioned grant. Savings to the extent of nearly 3 lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The actuals fell short of the revised estimate by only ·33 lakh. The most important variations were as follows :—

1, *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·47 and ·32, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·31 against a grant of ·02. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

3, *Land Revenue.*—A lapse of ·22 lakh was anticipated under "*Purchase of survey instruments*" (G.O., dated 25th September 1894, No. 783, Financial), and re-appropriations to the extent of ·13 lakh were sanctioned from savings expected under *Salaries*; but these savings were, in the actuals, more than absorbed by the debit to this head of one-fifth of the cost of Revenue Inspectors (·54 lakh), which, in the sanctioned estimates was included under 19, *A. Law and Justice*.

5, *Salt*; 7, *Excise*; *and* 11, *Forest.*—As compared with the estimates, lapses of ·98 and ·20 occurred under the first two heads and of ·84 and ·12 under the last head.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained an additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

12, *Registration.*—A decrease of ·19 as compared with the budget grant was due mainly to the postponement of the scheme for re-grading registrars and sub-registrars.

18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in the Secretariat, to heavier payments on account of exchange compensation allowance and record charges, and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—In consequence of unusually large disbursements under *Law charges* and *Refunds*, the actuals were ·30 in excess of the grant, notwithstanding the transfer of one-fifth of the cost of Revenue Inspectors to 3, *Land Revenue*.

20, *Police.*—The expenditure was ·58 below the grant, mainly owing to short expenditure under *Clothing, Arms and accoutrements, Reorganisation of the District force,* and *Construction and repair of pounds.*

21, *Marine.*—The grant was exceeded by ·15, as a contribution of ·31 for the dredger *Wenlock* was adjusted to the credit of the Pámban pilotage fund. This will have to be reversed.

22, *Education.*—A saving of ·25 was due chiefly to short outlay, under stipends in *training schools* and *Grants-in-aid.*

29, *Superannuation.*—The expenditure was ·56 higher than the grant, which was inadequate. The Accountant-General should in future apply for additional allotments as soon as it is apparent that the allotment is likely to prove insufficient.

30, *Stationery and Printing.*—A sum of ·13 was surrendered on account of *Printing of Settlement Registers* but the original estimate was finally exceeded by 1·11 and the revised by ·99 owing to large increases in the demands for stationery articles especially from the Revenue Survey Department, Collectorates, the Registration Department, and the Board of Revenue (Land Revenue). These have been explained by the Superintendent of Stationery in his annual report which is now before Government.

45, *Civil Works—Agency Charges.*—An excess of ·32 was covered by supplemental grants, which do not appear to have been taken into account in the revised estimate.

45, *Civil Works—Municipal.*—The original grant for drainage and water-supply projects and miscellaneous public improvements was 3·40, but before 8 months of the year had elapsed a sum of 2·57 was surrendered. Assignments for other works were however made to the extent of 1·46, so that the savings amounted to 1·11. Of this ·45 was re-appropriated for other purposes, and ·66 lapsed entirely. As in the case of *loans,* so under *grants,* these constant lapses in the provision for municipal works are to be regretted. The actuals include ·44 on account of the Marlimund water-supply, which was first surrendered and excluded from the revised estimate, but ultimately drawn before the close of the year. The grant of ·19 for the drainage of Cuddapah was not utilised.

45, *Civil Works—Public Works.*—The outlay reported up to date by the Public Works Department is 2·78 lakhs less than the sanctioned grant and 1·95 lower than the revised estimate. It is probable that the supplemental accounts will show a larger expenditure.

9. CLOSING BALANCE.—Adopting the figures of the Public Works Department the balance comes to 39·30 lakhs, or 19·30 lakhs better than was expected in the budget and 4·30 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the accounts are finally closed :—

(i) A write-back of 1·13 lakhs to be adjusted to the credit of Provincial revenues under 21, *Marine,* on account of the dredger *Wenlock* (G.O., dated 13th August 1895, No. 586, Financial).

(ii) Probable further adjustments in the Civil and Public Works books up to about one lakh.

(True Extract.)

for Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department (General Branch).
" " " (Irrigation ").
" " " (Railway ").
" Heads of Departments under the Chief Secretary to Government.

ENDORSEMENT—dated 6th September 1895, No. 667-A, Financial.

Copy to the Government of India, Finance and Commerce Department, with reference to its Resolution, dated 23rd May 1894, No. 2564-A.

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

APPENDIX A.

Adjustment of Provincial proportion of Land Revenue, 1894–95.

(In lakhs of rupees.)

		¼
Provincial proportion		
Total Land Revenue, Imperial and Provincial		539·62
Deduct Land Revenue on account of the new Village Cess Act		4·40
Gross Land Revenue to be divided proportionately		535·22
Above divided proportionately—		
Imperial		401·41
Provincial		133·81
Special transfers		— 32·77
Miscellaneous transfers		+ 3·09
Total Transfers		— 29·68
Corrected distribution—		
Imperial		371·73
Provincial		163·49
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)		4·40
Local		19·68
Total Land Revenue—		
Imperial		376·13
Provincial		163·49
Local		19·68
Total		559·30

DETAILS.

Special Transfers.

Imperial to Provincial—		
Fixed assignment under the contract	32·54	
Cost of additional customs establishment (revised estimate for 1894–95)	·23	
		32·77

Miscellaneous Transfers.

Provincial to Imperial—		
Special contribution mentioned in G.I.F.D. No. 1126-A., dated 1st March 1894	3·00	
Cost of publication of the Madras Daily Weather Report (G.I.F.D. No. Ex.-3346, dated 11th July 1894, and G.O., Financial, No. 428, dated 31st May 1895)	·06	
Cost of the audit of Forest accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D. No. A-4171, dated 26th September 1893)	·03	
		3·09

APPEN

APPROXIMATE

RECEIPTS.

Of the Provincial Revenue and Expenditure of the

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,000	1,33,81,000	*1,28,65,000*	1,31,39,000
I. Land Revenue { Adjustment	..	29,68,000	*28,68,000*	29,70,000
III. Salt	15,000	1,58,000	*1,67,000*	1,48,000
IV. Stamps	5,59,000	59,05,000	*56,25,000*	58,50,000
V. Excise	3,95,000	34,17,000	*32,25,000*	33,75,000
VII. Customs	6,000	57,000	*41,000*	60,000
VIII. Assessed Taxes	1,20,000	11,03,000	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,45,000	*9,00,000*	9,50,000
X. Registration	52,000	6,08,000	*6,60,000*	6,00,000
XII. Interest	16,000	1,81,000	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	75,000	7,38,000	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,000	4,29,000	*3,62,000*	4,25,000
XVII. Police	39,000	4,76,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	33,000	1,82,000	*1,67,000*	1,83,000
XX. Medical	29,000	1,13,000	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,000	1,85,000	*1,95,000*	1,82,000
XXII. Superannuations	4,000	41,000	*33,000*	39,000
XXIII. Stationery and Printing	19,000	1,22,000	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,85,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,000	17,000	*7,000*	12,000
XXXII. Civil Works	7,000	31,000	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,000	3,12,42,000	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	18,000	2,12,000	*2,25,000*	2,12,000
XXX. Minor Works and Navigation	12,000	1,66,000	*1,60,000*	1,79,000
XXXII. Civil Works	22,000	1,25,000	*1,04,000*	1,25,000
Total	52,000	5,03,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	..	*1,000*	1,000
Proportionate cost of Medical College	21,000	29,000	*7,000*	8,000
Inspecting Sanitary Agency	20,000	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	..	..	*1,000*	1,000
Medical Reserve Staff	2,000	3,000	*4,000*	3,000
Public Works	13,000	20,000	*32,000*	30,000
Half the cost of the Mayavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses	1,000	9,000	*12,000*	12,000
Controlling Establishment at the Presidency	..	54,000	*63,000*	62,000
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks	{ 2,000 / 4,000	29,000 / 20,000	*37,000*	{ 28,000 / 16,000
	63,000	5,10,000	*6,10,000*	5,05,000
Total	46,77,000	3,22,55,000	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,000	*26,45,000*	29,36,000
Total	..	3,51,91,000	*3,36,50,000*	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
7	...	15,000	Excise— Do. do.	868	22nd October 1894.
30	...	13,000	Stationery and Printing—Printing settlement registers	766	28th September 1894.
37	...	35,000	Construction of Railways—Mayavaram-Muttupet Railway	905	29th October 1894.
,,	...	22,000	Do. do. do. do.	929	1st November 1894.
38	...	22,000	State Railways—Working Expenses, Mayavaram-Muttupet Railway ...	929	1st November 1894.
41	...	3,000	Miscellaneous Railways—Nanjangod-Gudalur Survey	933	1st November 1894.
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	25th February 1895.
,,	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl Adjusting heads.	...	66,000	Civil works—Water-supply and drainage schemes	1107	15th December 1894.
	...	11,000	Net profits of the Mayavaram-Muttupet Railway	404	21st May 1895.
		2,91,000	*Transfers of allotments.*		
3	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
,,	,,	6,500	Do. Record charges—other establishments	369	8th May 1894.
,,	,,	3,000	Do. do. do.	969	17th November 1894.
,,	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
,,	,,	500	Sanitation and Vaccination—Travelling allowances of Inspector ...	1061	4th December 1894.
,,	,,	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital ...	76	28th January 1895.
,,	45				
9	P.W.D.	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

DIX B.

ACCOUNT

DISBURSEMENTS.

Government of Madras for 1894–95.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15,000	1,67,000	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,000	51,75,000	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,59,000	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	2,60,000	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,56,000	*1,65,000*	— 15,000	*1,50,000*	1,60,000
9. Customs	19,000	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,000	11,000	*11,000*	..	*11,000*	11,000
11. Forests	83,000	6,88,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,000	3,97,000	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	1,67,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,000	85,000	*85,000*	..	*85,000*	86,000
18. General Administration	73,000	10,21,000	*9,92,000*	+ 13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts	4,22,000	46,56,000	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,15,000	10,24,000	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,25,000	43,95,000	*44,53,000*	— 1,000	*44,52,000*	43,73,000
21. Marine	1,000	48,000	*33,000*	..	*32,000*	50,000
22. Education	2,20,000	16,36,000	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,20,000	13,03,000	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,000	85,000	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,06,000	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,21,000	14,47,000	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	42,000	9,02,000	*7,91,000*	— 12,000	*7,79,000*	8,03,000
32. Miscellaneous	13,000	1,39,000	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	..	..	..	..	1,000
43. Minor Works and Navigation.	1,09,000	3,96,000	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency	1,45,000	1,13,000	*1,13,000*	+ 41,000	*1,54,000*	1,13,000
45. Civil Works { Municipal	2,03,000	2,75,000	*3,40,000*	— 1,11,000	*2,29,000*	2,29,000
Total, Ordinary Charges as per Civil Books	26,81,000	2,57,44,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways	15,000	1,26,000	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	12,000	1,31,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways	— 4,000	— 7,000	..	— 3,000	*— 3,000*	— 3,000
43. Minor Works and Navigation	3,82,000	29,38,000	*28,75,000*	+1,06,000	*29,81,000*	29,54,000
45. Civil Works	3,37,000	20,31,000	*23,09,000*	—1,12,000	*21,97,000*	22,26,000
	7,42,000	52,19,000	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,000	96,000	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	12,000	37,000	*36,000*	..	*36,000*	36,000
Public Works	38,000	1,18,000	*1,00,000*	+32,000	*1,32,000*	1,40,000
Half net traffic receipts, Mayavaram-Muttupet Railway	..	31,000	*42,000*	— 11,000	*31,000*	38,000
Famine Relief purposes	..	(a) 16,000	..	..	..	..
	1,01,000	2,98,000	*2,93,000*	+ 21,000	*3,14,000*	3,14,000
	35,24,000	3,12,61,000	*3,16,50,000*	— 2,91,000	*3,13,59,000*	3,12,94,000
Add approximate closing balance of the month	..	39,30,000	*20,00,000*	..	..	35,00,000
Total	..	3,51,91,000	*3,36,50,000*	..	..	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration ...	119	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office ...	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dept. executed by P.W.D.	499	27th June 1894.
45 Civil.	Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
Muncpl	,,	12,000	Do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bartholomew's Hospital	264	2nd March 1895.
,,	19-B	2,600	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
,,	45 Civil.	4,800	Civil Works—Godavari Agency works	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	29	12th January 1895.
,,	,,	3,500	Jails—Warders' huts, Tanjore District Jail	1,015	21st November 1894.
45 P.W.D.	19-B	39,400	Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
,,	43	39,000	Do. do. do. for 1893-94	250	19th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.

(a) Arrear payment of famine adjustments of 1893-94 in Salem (G.Os., Nos. 41 and 120), dated 13th January 1893, and 5th February 1895.

Govt. of {1895} Madras.

FINANCIAL.

No 989 W d/ 29-4-95
502 W d/ 2-3-95
1934 W d/ 24-1-95
2970 W d/ 17-11-94

Issued

Recd. Encl.

G.O., &c., 6th September 1895,
Nos. 667, 667-A.

SEPTEMBER.

Provincial Accounts.

Passing orders on the — for 1894–95.

with order

P. W. CURRENT No. 7118

405.C

Recd: 19.9.95

No 2400 W d/ 1 October 1895

Communicated to the officers concerned in continuation of G.O. No 2363 W d/ 24 September /95.

224

DESPATCHED 1 OCT. 95

To
The C.E. for Irrigation with 1056
" C.E. for Rys. with 1056
" Exr. P.W. Accts. with 1056

2,260

OLS396

2579

W. Original for October 1895

P. W. D.

No.

MEMORANDUM of Papers removed from the Records of the Madras Government for reference.

No. of G. O.	For what purpose.	When taken.	Name of the party by whom taken.

500—4-10-94.

No. of G. O.	For what purpose.	When taken.	Name of the party by whom taken.

No. of G. O.	For what purpose.	When taken.	Name of the party by whom taken.

W. Original for october 1895

P. W. D.

No.

MEMORANDUM of Papers removed from the Records of the Madras Government for reference.

Mis W for October 1895

P. W. D.

No.

MEMORANDUM of Papers removed from the Records of the Madras Government for reference.

2472 W one copy for

No. 4125 Q 14/5/96

2472 W one copy for L 26/1/97

2472 W. 1 copy for Marine

cuo 106/97.

W. Original for October 1895

P. W. D.

No.

MEMORANDUM of Papers removed from the Records of the Madras Government for reference.

No. of G. O.	For what purpose.	When taken.	Name of the party by whom taken.

500—4-10-94.