PUBLIC WORKS DEPA

No. 672 W dy 22 Feby 1896

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the follow

Proceedings, Pension Dept. (H.E.) No. 128 dated 12th February

Communicated to
Mr. H. Irwin, who will now b
recommended to the Gt
India for the grant of a
special additional pensio
of Rs. 1000 per annum under
article 714(b) Civil Service
Regulations, he having com
pleted three years approved
service as Supdg Engineer.

W
18/2

(H.E. No 673 W dy 22 Feby 1896)

To,
The Secretary to the
Government of India,
Public Works Dept.

W

Sir,

In forwarding a copy of
the Proceedings of this Govt
No. 128, Pension Dept. dated 12
February 1896, granting a

DESPATCHED
24 FEB. 96

H. Irwin Esqre, C.I.E.
Ex P.W. Accts.
Pension Dept.

(40—4,000—2-11-95.)

" Publ
" Sec

No. 671 W dy 22 Feby 96

C.No.1485 of 1896

Communicated to the officers concerned for information and guidance. The required figures will be submitted by the Examiners, Public Works and Railway Accounts to the General Branch of the Secretariat not later than the 15th December. They will then be put into type by this Branch and forwarded to the Fin Financial Department by the 5th January following.

(Id.) D.McN.C.

W.

The Chief Engr. for Irrgn.
" Consg. Engr. for Railways.
" Exar. P.W. Accts.
" " Ry. Accts.

3/12/15

PROCEE

No 67 / Wages Feby 1896

Govt. of {1896} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., Nos. 71 and 71A,
31st January 1896.

JANUARY.

Provincial Accounts.

Recording the — and appropriation report for 1894–95 with remarks.

3/12/15

PROCEE

No 67 Wise 2 Feby 1895

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 667, Financial, dated 6th September 1895.

Abstract.—Passing orders on the Provincial accounts for 1894-95.

G.O., No. 6, Financial, dated 6th January 1896.

Abstract.—Recording statement showing the distribution under Imperial, Provincial and Local of the revenue and expenditure of the Government of Madras for the year 1894-95.

Read—also the following papers :—

Memorandum, No. 2123, dated 11th September 1895.
From the Accountant-General, No. I.B.E. 233, dated 12th October 1895.
Memorandum, No. 2843, dated 25th November 1895.
From the Accountant-General, No. 3434, dated 7th December 1895.
Memorandum, No. 75, dated 14th January 1896.
From the Public Works Department, No. 322C, dated 18th January 1896.

Order—No. 71, Financial, dated 31st January 1896.

The accounts and appropriation report of Provincial funds for 1894-95, as finally revised by the Accountant-General and the Public Works Department, are printed as appendices to these proceedings and will be recorded in continuation of G.O., No. 667, Financial, dated 6th September 1895.

2. The variations between the preliminary and the final accounts are explained in appendix C. The most noteworthy of these are—

(i) a recovery of ·20 from the Ganjám District Board on account of an outstanding debt,
(ii) increased charges under *Salt* licensees' works (·17) and 45. *Civil Works*, Public Works Department (·59), and
(iii) the reduction of the closing balance of the year from 39·30 to 38·60 lakhs.

3. The present practice under which the Accountant-General submits the final accounts on the 15th September is inconvenient in that the figures then available are still subject to correction. In future it will suffice if these accounts reach Government *in print* by the 5th January and the Accountant-General will be requested, when submitting them, to supply all the information contained in appendices A, B, C and D to these proceedings in the form adopted therein.

4. The Public Works Department will be requested to furnish the Financial Department annually by the 5th January with information *in print* regarding the expenditure under all Provincial Public Works heads similar to that in appendix E to these proceedings.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
„ Revenue Department.
„ Public Works Department.
„ Public Department (with reference to paragraphs 3 and 4).

(Para 36-38 infra)

Endorsement—No. 71A, Financial, dated 31st January 1896.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

RECEIPTS. **Final Account of the Provincial Revenue and Expenditure of the Government of Madras for March 1895.** DISBURSEMENTS.

In thousands of Rupees.

Provincial Services.	Actuals, 1893-94.	1894-95. Actuals.	Budget Estimate.	Revised Estimate.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	1,32,20	1,33,78	*1,28,65*	1,31,39
I. Land Revenue { Adjustment	32,48	29,69	*28,68*	29,70
III. Salt	1,34	1,58	*1,67*	1,48
IV. Stamps	55,74	59,05	*56,25*	58,50
V. Excise	32,18	34,18	*32,25*	33,75
VII. Customs	48	57	*41*	60
VIII. Assessed Taxes	10,31	11,03	*10,13*	11,10
IX. Forest	9,74	9,47	*9,00*	9,50
X. Registration	6,00	6,08	*6,60*	6,00
XII. Interest	1,79	1,81	*2,19*	1,92
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	6,97	7,37	*7,21*	7,17
XVI-B. Law and Justice—Jails	3,66	4,32	*3,62*	4,25
XVII. Police	4,96	4,73	*4,60*	4,60
XVIII. Marine	..	..	*1*	..
XIX. Education	1,86	1,81	*1,67*	1,83
XX. Medical	87	1,13	*95*	1,08
XXI. Scientific and other Minor Departments	1,73	1,84	*1,95*	1,82
XXII. Superannuation	38	41	*33*	39
XXIII. Stationery and Printing	1,13	1,24	*1,06*	1,25
XXV. Miscellaneous	1,39	1,85	*1,48*	1,64
XXX. Minor Works and Navigation	6	17	7	12
XXXII. Civil Works	48	31	*28*	28
Total, Ordinary Receipts as per Civil Books	30,575	3,12,42	*2,99,06*	3,08,37
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	..	2,12	*2,25*	2,12
XXX. Minor Works and Navigation	1,80	1,66	*1,60*	1,79
XXXII. Civil Works	1,29	1,25	*1,04*	1,25
Total, Public Works Department	3,09	5,03	*4,89*	5,16
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	2	..	*1*	1
Proportionate cost of Medical College	10	29	7	8
Inspecting Sanitary Agency	27	26	*23*	24
Cutlers' Establishment in the Medical Storekeeper's office	1	..	*1*	1
Medical Reserve Staff	3	3	*4*	3
Public Works	27	20	*52*	30
Half the cost of the Máyavaram-Muttupet Railway	4,60	3,20	*4,20*	3,20
Printing work executed by Government Presses	10	9	*12*	12
Repayment of Contribution made to wipe off deficits in previous years.	76	20	*10*	..
Controlling Establishment at the Presidency. { Local Funds (Act V of 1884)	45	42	*52*	51
Controlling Establishment at the Presidency. { Special Funds	11	11	*11*	11
Local Fund Audit Clerks { Local Funds (Act V of 1884)	30	30	*28*	28
Local Fund Audit Clerks { Special Funds	11	22	*9*	16
Total, Adjusting heads	7,13	5,32	*6,10*	5,05
Grant Total, Revenue and Receipts	3,15,97	3,22,77	*3,1C,05*	3,18,58
Add opening balance of the year	26,00	29,36	*26,45*	29,36
Total	3,41,97	3,52,15	*3,36,50*	3,47,94

Provincial Services.	Actuals, 1893-94.	1894-95. Actuals.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	1,16	1,72	*1,20*	..	*1,20*	1,35
3. Land Revenue	51,66	51,79	*51,83*	— 35	*51,48*	51,73
5. Salt	5,40	5,76	*6,48*	— 60	*5,88*	5,75
6. Stamps	2,44	2,60	*2,59*	..	*2,59*	2,46
7. Excise	1,51	1,54	*1,65*	— 15	*1,50*	1,60
9. Customs	1,76	2,01	*1,78*	— 1	*1,77*	2,01
10. Assessed Taxes	10	12	*11*	..	*11*	11
11. Forest	6,78	6,93	*7,72*	..	*7,72*	7,00
12. Registration	3,81	3,98	*4,16*	— 1	*4,15*	3,98
13. Interest on Ordinary Debt	1,79	1,67	*1,89*	— 1	*1,88*	1,63
15. Post Office	82	85	*85*	..	*85*	86
18. General Administration	10,04	10,25	*9,92*	+ 13	*10,05*	10,24
19-A. Law and Justice—Courts	45,27	46,53	*46,26*	..	*46,26*	46,58
19-B. Law and Justice—Jails	10,57	10,26	*10,31*	+ 6	*10,37*	10,40
20. Police	43,71	43,97	*44,53*	— 1	*44,52*	43,73
21. Marine	1,24	48	*33*	— 1	*32*	50
22. Education	16,18	16,39	*16,61*	..	*16,61*	15,86
24. Medical	13,17	12,99	*12,87*	+ 4	*12,91*	13,33
25. Political	78	85	*83*	..	*83*	83
26. Scientific and other Minor Departments	4,21	4,07	*4,21*	..	*4,21*	4,10
29. Superannuation	13,79	14,46	*13,91*	..	*13,91*	14,45
30. Stationery and Printing	8,02	9,00	*7,91*	— 12	*7,79*	8,03
32. Miscellaneous	1,44	1,39	*1,48*	..	*1,48*	1,47
33. Famine Relief	2	..	..	..	..	1
43. Minor Works and Navigation	3,35	3,97	*4,50*	— 50	*4,00*	4,00
45. Civil Works { Agency	1,73	1,45	*1,13*	+ 41	*1,54*	1,13
45. Civil Works { Municipal, &c.	1,76	2,75	*3,40*	—1,11	*2,29*	2,29
Total, Charges, Civil	2,52,51	2,57,78	*2,58,46*	—2,24	*2,56,22*	2,55,43
By Public Works Charges—						
37. Construction of Railways	6,40	1,27	*1,75*	— 57	*1,18*	1,28
38. State Railways—Working Expenses	..	1,30	*1,52*	— 22	*1,30*	1,32
41. Miscellaneous Railways	11	— 7	..	— 3	— *3*	— 3
43. Minor Works and Navigation	28,07	29,37	*28,75*	+1,06	*29,81*	29,54
45. Civil Works	22,92	20,90	*23,09*	—1,12	*21,97*	22,26
Total Public Works	57,50	52,77	*55,11*	— 88	*54,23*	54,37
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	1,21	96	*1,15*	..	*1,15*	1,00
Miscellaneous	31	37	*36*	..	*36*	36
Public Works	88	1,18	*1,00*	+ 32	*1,32*	1,40
Half net traffic receipts, Máyavaram-Muttupet Railway	..	31	*42*	— 11	*31*	38
Famine Relief	20	(*a*) 16	..	..	..	..
Total Adjusting heads	2,60	2,98	*2,93*	+ 21	*3,14*	3,14
Grand Total, Expenditure	3,12,61	3,13,53	*3,16,50*	—2,91	*3,13,59*	3,12,94
Add approximate closing balance of the month	29,36	38,60	*20,00*	+2,91	*22,91*	35,00
Total	3,41,97	3,52,13	*3,36,50*	..	*3,36,50*	3,47,94
Surplus	3,36	9,24	..	..	..	5,64
Deficit	..	..	*6,45*	..	..	..

Alterations of grants. From (—)	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	793	28th September 1894.
37	...	35,000	Construction of Railways—Máyavaram-Muttupet Railway	905	29th October 1894.
,,	...	22,000	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-Gúdalúr Survey	933	1st November 1894.
43	...	10,000	Minor Works—Irrigation, Revenue Department	188	25th February 1895.
P.W.D.	...	12,000	Do. do. do.	269	23rd March 1895.
,,	...				
45	...	66,000	Civil Works—Water-supply and drainage schemes	1107	15th December 1894.
Muncpl. Adjusting heads.	...	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.	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.
,,	45	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.
9	P.W.D.				
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 ...	45	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.

* Amounts are expressed in this table in Rupees and not in thousands

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

(*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).

Adjustment of Provincial proportion of Land Revenue—1894-95.

In thousands of Rupees.

	One-fourth	Details.		
Provincial proportion		Special transfers—		
Total, Land Revenue—		Imperial to Provincial—		
Imperial and Provincial	5,39,34	Fixed assignment under the contract	32,54	
Deduct Land Revenue on account of the new Village Cess Act	4,21	Cost of additional customs establishment	24	
Gross Land Revenue to be divided proportionally.	5,35,13			32,78
Above divided proportionally—		Miscellaneous transfers—		
Imperial	4,01,35	Provincial to Imperial—		
Provincial	1,33,78	Special contribution mentioned in G.I.F.D., No. 1126-A, dated 1st March 1894	3,00	
Special transfers	— 32,78	Cost of publication of the Madras Daily Weather Report (G.I.F.D., No. EX./3446, dated 11th July 1894, and G.O., No. 428, Financial, dated 31st May 1895) ..	6	
Miscellaneous transfers	+ 3,09	Cost of the audit of the Forest Accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D., No. A/4171, dated 26th September 1893) ..	3	
Total, transfers ..	— 29,69			3,09
Corrected distribution—				
Imperial	3,71,66			
Provincial	1,63,47			
Land Revenue not included in the division—				
Imperial (on account of the new Village Cess Act)	4,21			
Local	20,10			
Total, Land Revenue—				
Imperial	3,75,87			
Provincial	1,63,47			
Local	20,10			
Total ..	5,59,44			

APPENDIX C.

COMPARISON OF THE PRELIMINARY AND FINAL ACCOUNTS FOR 1894-95.

(In thousands of rupees.)

Heads of Revenue.	Preliminary figures as per G.O., No. 607, Financial, dated 6th September 1895.	Final figures as per account for March 1895.	Difference.
PROVINCIAL.			
Ordinary Receipts.			
I. Land Revenue { Proper	133,81	133,78	—3
I. Land Revenue { Adjustments.	29,68	29,69	1
III. Salt	1,58	1,58	..
IV. Stamps	59,05	59,05	..
V. Excise	34,17	34,18	1
VII. Customs	57	57	..
VIII. Assessed Taxes ..	11,03	11,03	..
IX. Forest	9,45	9,47	2
X. Registration ..	6,08	6,08	..
XII. Interest	1,81	1,81	..
XIII. Post office	..	..	..
XVI-A. Law and Justice—Courts of Law ..	7,38	7,37	—1
XVI-B. Law and Justice—Jails	4,29	4,32	3
XVII. Police	4,76	4,73	—3
XVIII. Marine	..	..	..
XIX. Education	1,82	1,81	—1
XX. Medical	1,13	1,13	..
XXI. Scientific and other Minor Departments.	1,85	1,84	—1
XXII. Superannuation ..	41	41	..
XXIII. Stationery and Printing	1,22	1,24	2
XXV. Miscellaneous ..	1,85	1,85	..
XXX. Minor Works and Navigation ..	17	17	..
XXXII. Civil Works ..	31	31	..
	312,42	312,42	..
Public Works Receipts.			
XXVI. State Railways—Gross Traffic Receipts	2,12	2,12	..
XXX. Minor Works and Navigation ..	1,66	1,66	..
XXXII. Civil Works ..	1,25	1,25	..
	5,03	5,03	..
Adjusting Heads.			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Medical College	29	29	..
Sanitary Inspection ..	26	26	..
Cutlers' establishment ..	..	..	..
Medical Reserve staff ..	3	3	..
Public Works	20	20	..
Half the cost of Máyavaram-Muttupet Railway	3,20	3,20	..
Printing work executed by Government Press ..	9	9	..
Repayment of contribution made to wipe off deficits in previous years ..	..	20	20
Local Fund Audit Clerks.	29	30	1
Local Funds (Act V of 1884)—			
Village Service Fund ..	20	20	..
Irrigation Cess Funds ..	..	2	2
Controlling establishments—			
Local Funds (Act V) ..	43	42	—1
Village Service Fund ..	11	11	..
	5,10	5,32	22
Total Revenue ..	322,55	322,77	22
Opening Balance ..	29,36	29,36	..
Grand Total ..	351,91	352,13	22

Heads of Expenditure.	Preliminary figures as per G.O., No. 607, dated 6th September 1895.	Final figures as per account for March 1895.	Difference.
PROVINCIAL—*cont.*			
Ordinary Charges.			
1. Refunds and drawbacks ..	1,67	1,72	5
3. Land Revenue	51,75	51,79	4
5. Salt	5,59	5,76	17
6. Stamps	2,60	2,60	..
7. Excise	1,56	1,54	—2
9. Customs	2,01	2,01	..
10. Assessed Taxes	11	12	1
11. Forest	6,88	6,93	5
12. Registration	3,97	3,98	1
13. Interest on ordinary debt.	1,67	1,67	..
15. Post office	85	85	..
18. General Administration.	10,21	10,25	4
19-A. Law and Justice—Courts of Law ..	46,56	46,53	—3
19-B. Law and Justice—Jails.	10,24	10,26	2
20. Police	43,95	43,97	2
21. Marine	48	48	..
22. Education	16,36	16,39	3
24. Medical	13,03	12,99	—4
25. Political	85	85	..
26. Scientific and other Minor Departments	4,06	4,07	1
29. Superannuations ..	14,47	14,46	—1
30. Stationery and Printing.	9,02	9,00	—2
32. Miscellaneous ..	1,39	1,39	..
33. Famine Relief	..	..	..
43. Minor Works and Navigation	3,96	3,97	1
45. Civil Works { Agency ..	1,45	1,45	..
45. Civil Works { Municipal, &c.	2,75	2,75	..
	257,44	257,78	34
Public Works Charges.			
37. Construction of Railways.	1,26	1,27	1
38. State Railways—Working expenses	1,31	1,30	—1
41. Miscellaneous Railways..	—7	—7	..
43. Minor Works and Navigation	29,38	29,37	—1
45. Civil Works	20,31	20,90	59
	52,19	52,77	58
Adjusting Heads.			
To Local Funds (Act V of 1884)—			
Education	96	96	..
Miscellaneous	37	37	..
Public Works	1,18	1,18	..
Half the net receipts of Máyavaram-Muttupet Railway	31	31	..
Famine relief	16	16	..
	2,98	2,98	..
Total Expenditure ..	312,61	313,53	92
Closing Balance ..	39,30	38,60	—70
Grand Total ..	351,91	352,13	22

Repayment of contributions made to certain Local Funds to wipe off deficits in previous years + 20.—This is a portion of the balance at credit of Local Funds, Ganjám Circle, transferred to Provincial with reference to G.O., No. 259, Financial, dated 20th March 1895.

1. Refunds +5.—Erroneous credit to "I. Land Revenue" in previous years now transferred to Local Funds Act V of 1884 and Village Service Fund.

5. Salt + 17.—Charges for Excise Licensees works transferred from Salt—Petty Construction and Repairs.

18. General Administration + 4.—Allowances of Mr. LeeWarner previously debited to Bombay.

24. Medical—4.—Cost of medicines transferred to other departments.

Public Works charges 45. Civil Works + 59.—Expenditure advised by Examiner to this office in excess of that reported to Government.

APPENDIX D.

APPROPRIATION REPORT

ON THE

PROVINCIAL ACCOUNTS OF THE MADRAS PRESIDENCY

FOR 1894-95.

GENERAL REVIEW.

THE figures in this report are in thousands of rupees, that is to say the last three figures are omitted from all amounts.

2. In the budget estimate for 1894–95, the revenue and receipts were estimated at 3,10,05 and the expenditure under service heads at 3,16,50, leaving a deficit of 6,45. An improvement of 8,53 in the receipts and a saving of 3,56 in the expenditure was expected in the revised estimate which showed a surplus of 5,64. In the actuals, the receipts and expenditure amounted to 3,22,77 and 3,13,53, respectively, showing a net improvement of 15,69 over the budget forecast and of 5,88 over the net result of the previous year. The year opened with a balance of 29,36 and closed with 38,60, giving a surplus of 9,24 against 3,36 in 1893–94. The principal causes, which contributed to the improvement are summarized in the following paragraphs. The accounts of the year are first compared with those of the previous year and then with the budget estimates.

3. No important changes in classification calling for special mention were made during the year under review.

COMPARISON WITH THE YEAR 1893–94.

REVENUE AND RECEIPTS.

4. The following statement brings into juxtaposition the revenue and receipts of the past two years :—

Provincial.	1893–94.	1894–95.	Difference + or —.
Principal Heads of Revenue	2,80,47	2,85,43	+ 4,96
Interest	1,79	1,81	+ 2
Receipts by Civil Departments	20,05	21,20	+ 1,15
Miscellaneous	2,90	3,50	+ 60
Irrigation	1,86	1,83	— 3
Buildings and Roads	1,77	1,56	— 21
Railways	...	2,12	+ 2,12
Contributions	7,13	5,32	— 1,81
Total ...	3,15,97	3,22,77	+ 6,80

Principal Heads of Revenue.

5. The receipts under this section compare as follow :—

		More.	Less.
Land Revenue	Collections	1,58	...
	Adjustments	...	2,79
Salt		24	...
Stamps		3,31	...
Excise		2,00	...
Customs		9	...
Assessed Taxes		72	...
Forest		...	27
Registration		8	...
		8,02	3,06
		4,96	

6. *Stamp* revenue exhibits a progressive increase with the establishment of additional civil courts and the introduction of stamped paper for copying in all revenue offices in the mufassal. The growth of revenue under *Excise* and *Assessed Taxes* is attributed to administrative improvements and closer supervision. The decrease under *Land Revenue, Adjustments* was due to the special contribution of 3,00 from Provincial to Imperial paid in the year under review. The falling off under *Forest* is partially ascribable to the scarcity which prevailed in 1892–93, and caused a portion of the receipts of that year to come into those of 1893–94.

Receipts by Civil Departments.

7. The increase in this group occurred chiefly under *Law and Justice—Courts of Law, Jails* and *Medical*. The fluctuations under the first depend largely upon magisterial fines realized and these fines have risen considerably of late. The improvement under *Jails* is due to the progress and success in convict manufactures; while the unusually large recoveries effected from municipalities towards the cost of the Medical College account for most of the increase under *Medical*.

Miscellaneous.

8. Suitors' moneys, formerly held outside the Government accounts by the Court of Small Causes, merged for the first time in the general revenues during the year under review. The unclaimed deposits that lapsed to Government were unusually large. To this is due the increase in this section.

Irrigation.

9. These receipts, which represent contributions by ryots, are varying amounts.

Buildings and Roads.

10. In 1893–94 there was a special recovery of 14 from the Madura Municipality in connection with water-supply works.

EXPENDITURE.

11. The following statement contrasts the expenditure of the two years under each section or group :—

—	1893–94.	1894–95.	Difference + or —.
Direct Demands on the Revenue	74,62	76,45	+ 1,83
Interest	1,79	1,67	— 12
Post Office	82	85	+ 3
Salaries and Expenses of Civil Departments ...	1,45,17	1,45,79	+ 62
Miscellaneous	23,25	24,85	+ 1,60
Famine Relief	2	...	— 2
Irrigation	31,42	33,34	+ 1,92
Buildings and Roads	26,41	25,10	— 1,31
Railways	6,51	2,50	— 4,01
Contributions	2,60	2,98	+ 38
Total ...	3,12,61	3,13,53	+ 92

12. Before entering upon the examination of the variations under each group, it may be noted that, owing to the higher rates of exchange compensation allowance sanctioned during the year, the payments on this account have exceeded those in the previous year under every head as shown on page 33.

Direct Demands on the Revenue.

13. *Refunds* are fluctuating items. The expansion of departmental operations was naturally attended by an increased expenditure under *Salt and Excise* and *Registration*, while the additional establishments entertained for the working of the New Tariff Act accounted for the excess under *Customs*.

Interest.

14. The interest adjusted by credit to the Government of India on Provincial advances and loans fell during the year owing to a favourable season.

Salary and Expenses of Civil Departments.

15. In this group, the charges under *Administration*, *Law and Justice—Courts of Law*, *Police* and *Education* were more, and those under *Jails*, *Marine* and *Scientific and other Minor Departments* less than in the previous year. Increased charges under *Legislative Council* largely accounted for the increase under *Administration*. The causes other than the higher rates of exchange compensation allowance which raised the charges under *Law and Justice—Courts of Law*—were (1) the absence of a smaller number of senior judges on leave out of India, (2) larger expenditure on copyist establishments and (3) an increase in law charges. The re-organization of the Police force and an unusually large expenditure on account of travelling allowances swelled the charges under *Police*. The excess under this head would have been much more but for the adjustment in 1893–94 of the cost of Europe stores supplied on indents for that and the previous year. Under *Education*, the increase was due to larger expenditure on engineering and training Colleges.

16. On the other hand, the short expenditure on *Jails* is attributed not only to a decrease in jail population but also to a fall in the prices of food grain. Under *Marine* much larger grants than in the year under review were sanctioned in 1893–94 to cover the deficit of the Pámban Pilotage Fund due to the charges of the dredger 'Wenlock' and 28 was also charged in that year on account of the cost of construction of the new fishery vessels 'Margarita' and 'Irene.' The charges incurred on account of the revision and republication of District Manuals and of the Government Examinations in 1893–94 were higher than those in 1894–95, hence the decrease under *Scientific and other Minor Departments*.

Miscellaneous.

17. Owing to the excess of new pensions over lapses, *Superannuation and Retired Allowances* are annually increasing. By far the largest increase in this group was under *Stationery and Printing*. The supplies of stationery articles from the central depôt increased considerably owing mainly to the larger requirements of the Judicial and Revenue departments.

Irrigation.

18. Fluctuations under this head depend chiefly upon the season and the amounts placed at the disposal of the Revenue Department.

Buildings and Roads.

19. The increase was due to the larger grants for water-supply and drainage purposes which were utilized by municipalities.

COMPARISON OF ACCOUNTS WITH BUDGET ESTIMATES OF 1894–95.

20. The following table compares the receipts and charges of the year with the budget estimates:—

Receipts.				Charges.		
Budget.	Accounts.	Difference + or —.		Budget.	Accounts.	Difference + or —.
2,73,64	2,85,43	+11,79	Principal heads	77,52	76,45	— 1,07
2,19	1,81	— 38	Interest	1,89	1,67	— 22
...	...	...	Post Office	85	85	...
20,01	21,20	+ 1,19	Civil Departments	1,45,87	1,45,79	— 8
2,87	3,50	+ 63	Miscellaneous	23,30	24,85	+ 1,55
1,67	1,83	+ 16	Irrigation	33,25	33,34	+ 9
1,32	1,56	+ 24	Buildings and Roads	27,62	25,10	— 2,52
2,25	2,12	— 13	Railways, &c.	3,27	2,50	— 77
6,10	5,32	— 78	Contributions	2,93	2,98	+ 5
3,10,05	3,22,77	+12,72		3,16,50	3,13,53	— 2,97

Revenue.

21. With the exception of the receipts under *Interest*, which in the budget were pitched too high, and those under *Railways*, the actual results were much better than the budget expectation.

22. Though the variations between the actuals of the past two years are not quite the same as those appearing here, yet the explanations there given are sufficiently close to render their repetition unnecessary.

Expenditure.

23. As under receipts, so here also the actual results proved much better than anticipation. The increase under *Miscellaneous* was due, as already stated, to the annual growth of pensions and to an abnormally large increase in the purchase and issue of stationery articles from the central depôt.

24. The short expenditure on account of *charges of collection* under the principal heads of revenue chiefly relate to the following lapses:—

(a) **Salt and Excise (Imperial and Provincial) ... 2,13**

The budget was framed on the expectation that all Government factories would be worked to their full capacity.

(b) **Forest (Imperial and Provincial) 1,59**

The non-execution of several contemplated works and a slackness in demand were chiefly responsible for this lapse.

25. The decrease of expenditure under *Civil Departments* was due mainly to the saving effected in the provision included in the budget for the re-organization of the District Police force and would have been more but for an unusually large expenditure under travelling allowances.

26. The subsequent transfer of several works for execution by the agency of the Public Works Department accounts for most of the saving under *Irrigation*.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
5,27,15	Ordinary Revenue	5,13,76	5,24,57	5,34,07
69	Sale-proceeds of waste lands, &c., and receipts for the improvement of Government Estates	25	46	46
94	Fisheries and other receipts classified as Miscellaneous Revenue ...	61	55	58
5,28,78	Total ...	5,14,62	5,25,58	5,35,11
132,20	Provincial share, one-fourth ...	1,28,65	1,31,39	1,33,78
32,48	Adjustments...	28,68	29,70	29,69

27. The increase over the estimates is attributed to (1) the increase in the demand consequent on the extension of irrigation and an improved season, (2) prompt collections and (3) the receipt of advance payments. The probable demand for the year was not accurately assumed in the revised estimate owing to certain settlement operations not having been completed in time.

III.—Salt.

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	Rents of warehouses	...	...	...
1,11	Fees and cesses	1,45	1,26	1,33
1	Fines and forfeitures	2	2	2
22	Miscellaneous	20	20	23
1,34	Total ...	1,67	1,48	1,58

28. The receipts vary with the expenditure on licensees' works.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

IV.—Stamps.

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
46,97	Court-Fee Stamps	47,15	49,90	50,68
26,53	Commercial and other Stamps ...	27,00	27,26	27,16
82	Fines and Penalties and Miscellaneous	85	84	89
74,32	Total ...	75,00	78,00	78,73
55,74	Provincial share, three-fourths ...	56,25	58,50	59,05

29. The budget was raised in the revised with reference to the actuals of the first eleven months of the year. There has been a material increase in this branch of revenue owing partly to the opening of additional civil courts and the introduction of stamped paper for copying into all revenue offices in the mufassal, as in civil and sessions courts, and partly to a growth in litigation.

V.—Excise.

Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
1,23,85	License and Distillery Fees and duties for the sale of Liquors and Drugs.	1,24,77	1,30,68	1,32,14
4,48	Opium	3,84	3,92	4,12
42	Other receipts	39	40	46
1,28,75	Total ...	1,29,00	1,35,00	1,36,72
32,18	Provincial share, one-fourth ...	32,25	33,75	34,18

30. The increase in the revised over the budget followed the enhancement of the rate of excise duty on country spirits almost throughout the Presidency. Improved systems of administration in several additional tracts also contributed to the increase.

VII.—Customs.

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
25	Warehouse and wharf rents ...	20	34	30
23	Miscellaneous	21	26	27
48	Total ...	41	60	57

31. The increase was due chiefly to the introduction of the Tariff Act from March 1894.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
20,62	Income Tax	20,25	22,20	22,06
10,31	Provincial share, one-half	10,13	11,10	11,03

32. The large annual improvement in the revenue from this source is the result of a closer supervision of assessments and the favourable character of the season.

IX.—Forest.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
4,06	Timber and other Produce removed by Government Agency ...	4,35	3,45	3,82
14,67	Timber and other Produce removed by Consumers or Purchasers ...	13,10	14,60	14,13
74	Other Receipts	55	95	99
19,47	Total ...	18,00	19,00	18,94
9,74	Provincial share, one-half	9,00	9,50	9,47

33. The increase over the budget was caused by a large improvement under the second and third minor heads counterbalanced by a falling off under the first. The increased receipts under the second head occurred chiefly in the Northern and Central circles. In the former circle grazing areas have been brought completely under departmental control and worked systematically in the Kistna district. In the Central circle better arrangements have been made for the collection of grazing revenue and there was a large increase in the supply of fuel to railways in Salem and Cuddapah. Larger receipts realized from composition of Forest offences and Registration fees, notably in the districts of Ganjám, South Arcot and Malabar, account for the increase in the third minor head. Several petty causes account for the falling off under the first minor head, such as the curtailment of departmental operations, the slackness of demand by railways, the inadequacy of establishments and the bad state of the roads, &c. The larger receipts in 1893–94 were due partly to the scarcity which prevailed in the previous year and which retarded private enterprise, and partly to the large quantity of sâl sleepers supplied to the East Coast Railway and the increased revenue which accrued under grazing and fodder grass and other minor produce.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
10,93	Fees for Registering Documents ...	12,15	10,38	10,75
33	Fees for copies of Registered Documents	35	35	30
73	Other Receipts	70	1,27	1,11
11,99	Total ...	13,20	12,00	12,16
6,00	Provincial share, one-half	6,60	6,00	6,08

34. The receipts in 1891–92 and 1892–93, upon which the budget was chiefly based, were abnormally high, as the scarcity led to a number of land sales and mortgages. Moreover the large advances made under the Land Improvement and Agriculturists' Loans Acts involved numerous searches in Registration offices and considerably increased the revenue under this head in those years. The increase over the revised took place, contrary to expectation, solely in the month of March. The excess in the last minor head over the budget and the actuals of the previous year was due to a change in classification under which a portion of the receipts shown under the first minor head was transferred to this.

SECTION B.—INTEREST.

XII.—Interest.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
22	To Municipal and other Public Corporations	30	27	29
5	To Landholders and other Notabilities	4	4	4
1,50	On Advances to Cultivators and Advances in Special Laws ...	1,83	1,59	1,45
2	On Securities of Provincial Funds...	2	2	3
1,79	Total ...	2,19	1,92	1,81

35. The revised estimate under the first minor head did not sufficiently provide for all loans sanctioned during the year, while the additional loans granted in the interim account for the increase over the previous year. In 1893–94 a much larger amount than had been expected was actually collected on account of *Interest on Advances to Cultivators*, in consequence of the stringent orders of Government on the subject. The budget for 1894–95 was, however, pitched too high. The revised estimate was framed on the actuals of the first eight months of the year which showed an advance of 17 over those of the same months of the previous year. But the actuals in the subsequent months fell considerably.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
15	Sale-proceeds of Unclaimed and Escheated Property	15	14	15
18	Court Fees realized in Cash ...	19	21	21
6,30	General Fees, Fines and Forfeitures.	6,49	6,68	6,90
34	Other Receipts	38	14	11
6,97	Total ...	7,21	7,17	7,37

36. The bulk of the receipts are comprised in the third minor head fluctuations under which, as the following figures indicate, depend largerly upon *Magisterial Fines* realized :—

	Magisterial Fines.	Other Receipts.	Total.
1890–91	4,33	80	5,13
1891–92	4,99	91	5,90
1892–93	5,03	91	5,94
1893–94	5,39	91	6,30
1894–95	5,87	1,03	6,90

These fines during the first eight months of 1894–95 exceeded those of the same months of the previous year by 21 and, in consideration of the fluctuating character of these receipts, the revised estimate reckoned upon the realization during the remaining months of no more than what was collected during the last four months of 1893–94. The actual collection during that period, however, exceeded expectation by 19. The receipts from *Printing and Translation* executed by the High Court were also unusually high. The fall under the last minor head represents the decline in *Pleadership Examination Fees*, due to a decrease in the number of examinees, the standard having been raised.

XVI-B.—Law and Justice—Jails.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,46	Sale-proceeds of Jail manufactures.	3,47	4,00	4,06
20	Other Receipts	15	25	26
3,66	Total ...	3,62	4,25	4,32

37. The budget estimate was based chiefly upon the results of 1892–93 in which year manufacturing operations showed a marked advance. These receipts have since indicated a progressive increase owing, probably, to the orders of Government requiring heads of departments to encourage Jail manufactures.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
30	Police supplied to Public Departments, Private Companies and Persons	26 31	32 29	51 29
29	Presidency Police			
3,73	Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	3,63 40	3,60 39	3,52 41
64	Other Receipts			
4,96	Total ...	4,60	4,60	4,73

38. Most of the receipts under the first minor head relate to recoveries from the South Indian Railway of the cost of police employed on that line for law and order and for detective duty. In anticipation of the formation of a regular Railway Police in 1894–95, the recoveries expected were credited in the budget by deduction from charges under *Railway Police*. The scheme, however, was not carried out. On the other hand, on the assumption that, as in 1893–94, recoveries on account of six months only would be adjusted, the revised was based chiefly upon the actuals of that year. Recoveries for eighteen months, viz., from July 1893 to December 1894, were, however, actually adjusted. The falling off under the third minor head occurred under Cattle Pound receipts, and is attributed to a favourable season and to facilities afforded for grazing in forest reserves. The larger actuals in 1893–94 under *Other Receipts* were due to the return into the arsenal of a greater number of unserviceable arms.

XVIII.—Marine.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	Miscellaneous	1	...	...

39. The budget provided for a probable recovery (not made) from other departments for the use of the Pearl Fishery vessels, *Margarita* and *Irene*.

XIX.—Education.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,49	Fees and Fines	1,37	1,50	1,52
3	Contributions	3	2	2
34	Other Receipts	27	31	27
1,86	Total ...	1,67	1,83	1,81

40. The improvement under *Fees and Fines* was mainly due to the opening of the Training College at Rajahmundry and of additional classes in the Law College after the budget was framed. Under *Other Receipts*, the budget was raised in the revised on the expectation that the sales at the School of Arts would continue to show profitable results as in the previous year, in which the sale of books also fetched a much larger sum; but the sales in the School of Arts fell as did also the farm and other receipts of the College of Agriculture.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XX.—Medical.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
14	Medical College Fees	15	14	12
19	Hospital Receipts	16	20	22
9	Lunatic Asylum Receipts ...	9	10	13
42	Contributions	52	58	60
3	Other Receipts	3	6	6
87	Total ...	95	1,08	1,13

41. The decline in *Medical College Fees* is attributable to a falling off in attendance owing to the higher educational qualification required for the L.M.S. degree examination and for the Hospital Assistants' grade. *Hospital Receipts* exhibit a progressive increase, while the actuals of 1894–95 under *Lunatic Asylums* included for the first time the receipts from manufactures by lunatics and garden produce, which were formerly shown under the last minor head. Under *Contributions*, the budget estimate included 17 against 5 in 1893–94 on account of recoveries to be effected from municipalities by the Sanitary Engineers' Department in connection with drainage and water-supply works. This was raised in the revised on information then available to 22 against which only 9 was actually recovered. This decrease was fully counterbalanced by an increase of 13 in the recoveries for the Medical College. The latter were unusually high owing to the exceptionally large expenditure incurred in 1893–94 on account of the College which was fully recovered.

XXI.—Scientific and other Minor Departments.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
6	Botanical and other Public Garden Receipts	5	4	5
69	Cinchona Plantations	82	80	78
5	Labour and Emigration	11	5	7
93	Other Miscellaneous Receipts ...	97	93	94
1,73	Total ...	1,95	1,82	1,84

42. Under *Emigration*, the fall compared with the budget is mainly attributed to a failure in obtaining the prescribed percentage of female emigrants. The rise under *Cinchona Plantations* over the previous year reflects the increase in the sales of quinine and febrifuge to the public.

RECEIPTS.

SECTION E.—MISCELLANEOUS.

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
38	Contributions for Pensions and Gratuities	33	39	41

43. The budget was raised in the revised with reference to the actuals of 1893–94 and those then available for 1894–95 which exhibited an increase chiefly on account of persons employed by District Boards, &c.

XXIII.—Stationery and Printing.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
27	Receipts from Sale of Stationery ...	27	35	33
49	Sale of Gazettes and other Publications	40	54	64
37	Other Press Receipts	39	36	27
1,13	Total ...	1,06	1,25	1,24

44. The increase under the first minor head was due to the larger sales of stationery to Native States. The receipts under the second head show a progressive increase owing to larger sales of Acts and books, chiefly by the Secretariat Press. Under the last minor head there was a fall in the work turned out for private persons by Collectorate presses.

XXV.—Miscellaneous.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
27	Unclaimed Deposits	35	48	74
1	Treasure Trove	1	1	2
25	Miscellaneous Fees, Fines and Forfeitures	25	24	24
4	Sale of Old Stores and Materials ...	3	4	4
12	Fees for Government Audits ...	12	13	11
64	Contributions	64	65	64
6	Miscellaneous	8	9	6
1,39	Total ...	1,48	1,64	1,85

45. The revised estimate and the actuals under *Unclaimed Deposits* include 19, being the amount of suitors' moneys formerly held outside the Government accounts by the Court of Small Causes but now merged with the general revenues. The unusually large sum that lapsed to Government under the rules caused the large excess over the revised.

RECEIPTS.

SECTION J.—IRRIGATION.

XXX.—Minor Works and Navigation.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
6	In charge of Civil Officers— Receipts on account of Minor Irrigation Works, Provincial ...	7	12	17

46. The receipts chiefly comprise contributions by ryots. The revised estimate was based on the actuals of the first eight months of the year, which were 4 in advance of those of the same months of the previous year; but the receipts in the last two months rose disproportionately, amounting to 5 in the aggregate.

SECTION K.—BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
48	Public Works in charge of Civil Officers— Provincial	28	28	31

47. The increase over the estimates represents a refund of 2 erroneously drawn from the Treasury for Estate works in the Agency tracts of the Vizagapatam district, and an increase of 1 in the contributions recovered for Agency roads. In 1893–94, 14 was recovered from the Madura Municipality in connection with water-supply works, and the contributions for Agency roads amounted to a larger sum.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

I.—Refunds and Drawbacks.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial Shares.			
21	Land Revenue (one-fourth) ...	31	20	28
77	Stamps (three-fourths)	75	87	92
3	Excise (one-fourth)	2	2	4
9	Assessed Taxes (one-half)	8	12	14
4	Forest (one-half)	2	13	32
2	Registration (one-half)	2	1	2
1,16	Total ...	1,20	1,35	1,72

48. These are fluctuating payments. The reduction in the revised under *Land Revenue* was based on the actuals of 1893–94 and of the earlier months of 1894–95, but about 18 was adjusted in March on account of erroneous credits to *Imperial—Provincial Revenues* instead of to *Local Funds* in several previous years in the Ganjám district. Moreover, refunds of excess collections, chiefly in the Kistna and Gódávari districts, were much greater in the later months than in the earlier period. In the former district the sale-proceeds of certain lanka lands amounting to 5 were refunded on the sale being cancelled. The excess under *Stamps* was almost entirely in refunds of spoilt stamps. Under *Assessed Taxes* there were unusually large refunds in Madura on account of over-assessments in 1893–94 and 1894–95. The excess under *Forest* was due chiefly to the refund of mesne profits to the Singampatti Zemindar in Tinnevelly, to the transfer to I. *Land Revenue* of revenue from trees on unassessed or waste lands not under the control of the Forest Department erroneously credited to *Forests* in the previous year in the districts of Salem, North Arcot and Madura, and to refund of grass rents to certain lessees in Kistna.

3.—Land Revenue.

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
37,92	Charges of District Administration.	41,12	38,31	38,64
10,30	Survey and Settlement	9,74	9,85	9,59
3,27	Land Records and Agriculture ...	83	3,45	3,43
3	Charges on Fishery Collections ...	6	2	4
14	Inam Commissioner	8	10	9
51,66	Total ...	51,83	51,73	51,79

49. Under *Charges of District Administration*, the budget estimate included a net provision of 2,22 for Revenue Inspectors since transferred to the third minor head. Most of the excess over the previous year was in exchange compensation allowance. The budget under *Survey and Settlement* was raised in the revised to provide for the retention of No. V. Settlement Party for the whole year. No charges for the temporary establishment of this party were, however, drawn for September and October 1894 and most of the temporary establishments of No. II and No. III parties were dispensed with before the close of the year. The short expenditure as compared with the budget was due to reduction of establishments and savings effected in the provision for purchase of instruments for the Survey department. The large expenditure in 1893–94 arose from the purchase of instruments for village accountants and from increased expenditure on temporary establishments. The short expenditure compared with the previous year under *Inam Commissioner* was due to the non-appointment, during the year under review, of a Special Deputy Collector.

EXPENDITURE.

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

5.—*Salt.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
23,78	Salaries, Establishment and Contingencies	24,16	24,23	23,53
2,23	Salt Purchase and Freight ...	4,92	3,16	3,40
26,01		29,08	27,39	26,93
6,04	Deduct amount chargeable to Excise.	6,59	6,37	6,16
19,97	Total ...	22,49	21,02	20,77
5,40	Provincial share, one-fourth ...	6,48	5,75	5,76

50. Under the first minor head the revised estimate anticipated a growth in the charges of the later months chiefly on account of "Petty Construction and Repairs" and "Rewards", in view of the continued expansion of departmental operations; but these charges fell below those of the previous year. The reduction in the revised under *Salt Purchase and Freight* was mainly due to a fall in the expected outturn of Government salt which, however, was greater than in the previous year.

6.—*Stamps.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
23	Superintendence, Establishment and Contingencies	25	24	24
52	Charges on sale of stamps including discount. — Court Fees Stamps.	50	52	56
1,14	Charges on sale of stamps including discount. — Other Stamps ...	1,20	1,14	1,16
1,36	Stamp paper supplied from Central Stores	1,50	1,38	1,51
3,25	Total ...	3,45	3,28	3,47
2,44	Provincial share, three-fourths ...	2,59	2,46	2,60

51. The revised estimate on account of discount allowed on the Sale of Stamps was based chiefly upon eight months' actuals and was not altered when the estimates for the sales credited *per contra* under IV. *Stamps* were subsequently raised with reference to later actuals. The budget under the last minor head was reduced in the revised, because the former included issues to the Postal and Telegraph departments. The increase over the revised and the actuals of the previous year represents an increase in the issues consequent on the larger sales already referred to.

EXPENDITURE.

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

7.—*Excise.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	Charges of Collection.			
6,04	Portion of the combined Salt and Excise Establishment chargeable to this head	6,59	6,37	6,16
1	District Executive Establishment ...	...	1	...
...	Loss by Dryage and Wastage of Opium	...	...	2
6,05	Total ...	6,59	6,38	6,18
1,51	Provincial share, one-fourth ...	1,65	1,60	1,54

52. As one-fourth of the total charges of the combined department of Salt and Excise, after deducting the charges for Orissa Salt and of petty construction and repairs of licensees' works, is debited to this head, the explanation for the variations given under 5. *Salt* applies here also. The adjustment of loss by dryage and wastage of opium was made in accordance with article 923 of the Civil Account Code.

9.—*Customs.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,63	Sea Customs	1,65	1,87	1,87
13	Land Customs	13	14	14
1,76	Total ...	1,78	2,01	2,01
73	Charges at Madras	73	92	91
1,03	Charges at other Ports	1,05	1,09	1,10
1,76	Total ...	1,78	2,01	2,01

53. The budget was raised in the revised to provide for establishments required for the working of the new Tariff Act.

10.—*Assessed Taxes.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
21	Collection of Income Tax	22	22	23
10	Provincial share, one-half	11	11	12

EXPENDITURE.

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

11.—*Forest.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	A. Conservancy and Works.			
1,71	Timber and other Produce removed from the Forests by Government Agency	2,07	1,70	1,60
77	Timber and other Produce removed from the Forests by Consumers or Purchasers	78	94	85
4,33	Other Charges	5,35	4,36	4,13
6,74	B. Establishment	7,25	7,00	7,28
13,55	Total ...	15,45	14,00	13,86
6,78	Provincial share, one-half	7,72	7,00	6,93

54. The short expenditure under the first and third minor heads and the increase under the second are accounted for generally by the explanations given on the receipt side. Under *Establishment*, the revised estimate did not sufficiently provide for the salaries of superior officers, the cost of office establishments and the promotion of superior officers. The payment for a full year of the salaries of four new Assistant Conservators who arrived in December 1893 as well as the higher rate of exchange compensation allowance account for the excess over the previous year.

12.—*Registration.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
31	Superintendence	33	33	33
7,30	Other Charges	8,00	7,63	7,62
7,61	Total ...	8,33	7,96	7,95
3,81	Provincial share, one-half	4,16	3,98	3,98

55. Under *Other charges*, the budget estimate provided 10 for regrading Registrars and Sub-Registrars and 12 for the opening of new Sub-Registry offices; the former scheme was not carried out and the provision for the latter was only partly utilized. The budget also provided for a revised scheme of clerical establishments to be introduced from the commencement of the official year, but this was brought into force only from 1st June 1894. The increase in the actuals over those of the previous year was chiefly the result of this reorganization of the clerical staff but was also partly due to the expansion of departmental operations.

EXPENDITURE.

SECTION B.—INTEREST.

13.—*Interest on Ordinary Debt.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,79	Interest on Provincial Advances and Loan Accounts	1,89	1,63	1,67

56. The season having improved, the loans and advances contemplated in the budget were not fully taken. The higher amount adjusted in the previous year was due chiefly to the abnormally large advances in 1892–93.

SECTION C.—POST OFFICE TELEGRAPH AND MINT.

15.—*Post Office.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
82	District Post Charges	85	86	85

57. The rise over the previous year was due chiefly to the opening of additional village post offices and to an increase in the number of runners consequent on the expansion of rural correspondence.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—*General Administration.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,22	Salary of Governor	1,22	1,25	1,24
1,28	Staff and Household of Governor ...	1,37	1,36	1,38
1,32	Executive Council	1,35	1,37	1,36
16	Legislative Council	17	29	28
3,17	Civil Secretariats	2,98	3,07	3,09
61	Military Secretariat	61	59	59
4	Tour Expenses	3	3	3
1,81	Board of Revenue, Financial Commissioner and Establishment ...	1,75	1,81	1,81
43	Civil Office of Account and Audit ...	44	47	47
10,04	Total ...	9,92	10,24	10,25

58. To the higher rate of exchange compensation allowance than was contemplated in the budget or paid in the previous year is to be attributed some of the excesses occurring under the minor heads shown above. The low actuals of 1893–94 under *Staff and Household of Governor* were the result of a deduction of 10 from the contract allowance of His Excellency the Governor in consequence of a corresponding advance payment made in the previous year. The budget under *Legislative Council* did not provide for the allowance of a member of the Legislative Council of India, as it was then uncertain whether a member would be appointed or not. The revised provided 8 on this account and 6 was actually incurred. The revised and the actuals also include the extra cost entailed by the grant of privilege leave to the Assistant Secretary. The budget under *Civil Secretoriats* was raised in the revised chiefly on account of the excess expenditure incurred on record racks and to meet the higher rate of exchange compensation allowance. The actuals of 1893–94 included the extra cost entailed by the grant of privilege leave to the Revenue Secretary and a larger expenditure on record racks than in 1894–95. The higher percentage allowed for exchange compensation and the extra cost entailed by the grant of privilege leave account for the excess under *Board of Revenue*. Under *Civil Office of Account and Audit*, the budget was exceeded owing to the increased salary drawn by the Inspector of Local Fund Accounts while acting in a higher class and to the extra cost entailed by the grant of privilege leave to that officer.

EXPENDITURE.

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

19-*A.*—*Law and Justice—Courts of Law.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,32	High Court	5,24	5,43	5,42
1,36	Law Officers	1,38	1,67	1,68
24,91	Civil and Sessions Courts ...	25,34	25,55	25,37
86	Court of Small Causes	95	99	98
11,32	Criminal Courts	11,86	11,44	11,54
54	Other Courts of Justice	53	55	54
17	Other Charges—Pleadership Examinations	16	12	11
79	Refunds	80	83	89
45,27	Total ...	46,26	46,58	46,53

59. Larger expenditure on *Printing and Translation* executed on behalf of suitors fully covered by receipts credited *per contra*, the extra cost entailed by the grant of privilege leave and the higher percentage of exchange compensation allowance were chiefly responsible for the excess under *High Court*. An increase in "Law charges" caused the excess under *Law officers*. There were several heavy cases in the year under review of which the Tanjore forgery case may be mentioned in particular. The budget estimate under *Civil and Sessions Courts* took too large a credit for savings by absence of senior officers on leave out of India, which was reduced in the revised with reference to the then available actuals. The provision for copyist establishments was also raised. That for exchange compensation allowance was also increased on account of the higher percentage allowed. The allotment for District and Sessions Judges' establishments and for the service of Judicial processes proved too high. The absence of the Chief Judge on leave out of India accounts for the short expenditure in 1893–94 under *Court of Small Causes*. The decrease under *Criminal Courts* was due chiefly to the transfer from the minor head "Charges of District Administration" to "Land Records and Agriculture" under 3. *Land Revenue* of the charges for Revenue Inspectors. By this transfer the debit of one-fifth of those charges to *Criminal Courts* by deduction from *Land Revenue* ceased. The increase compared with the revised is apparent from the explanation given for the variation under 3. *Land Revenue*. The decrease under *Pleadership examination* charges was due to a fall in the number of candidates, because of the higher standard of educational qualification now required for admission. *Refunds* are fluctuating charges.

19-*B.*—*Law and Justice—Jails.*

A. Accounts. 1893–94.	Minor Head or other Division.	1894–95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,21	Jail Manufactures	2,85	3,10	3,31
7,36	Other Jail Charges	7,46	7,30	6,95
10,57	Total ...	10,31	10,40	10,26

60. The charges under *Jail Manufactures* were more than covered by receipts credited *per contra*. The short expenditure under the second minor head as compared with the estimates and with the actuals of the previous year occurred chiefly in the item of rations and is attributed not only to a decrease in the jail population, but also to a fall in the prices of food grains by which the cost of diet was somewhat reduced. The falling off in both cases was the result of a favourable season.

EXPENDITURE.

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

20.—*Police.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,61	Presidency Police	2,66	2,65	2,63
1,58	Superintendence	1,48	1,61	1,63
36,70	District Executive Force	37,17	36,74	36,96
8	Railway Police	26	...	...
6	Village Police	11	6	7
10	Special Police	10	10	11
2,58	Cattle Pounds	2,75	2,57	2,57
43,71	Total ...	44,53	43,73	43,97

61. The excess under *Superintendence* was due, as in 1893–94, to the extra cost involved by the grant of privilege leave. Under *District Executive Force*, the saving from the provision included in the budget estimate for the re-organization scheme of the police force proved greater than was expected. Travelling allowances incurred by officers and men were however abnormally high in the year under review and hence the excess over the revised estimate. The charges in 1893-94 were swelled by the large adjustment in the latter months of the year of the cost of Europe stores supplied on indents for that and the previous year. The charges for *Railway Police* have been shown in the revised estimate and in the actuals under *District Executive Force*, as the former forms a part of the district force. The re-organization of the Village Police contemplated in the budget was not carried out and the reduction in the revised under *Cattle Pounds* was based on the actuals of 1893–94 and on those at the time available for 1894-95.

21.—*Marine.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
7	Marine Establishment	8	7	7
5	Salaries and Allowances of Officers and Men afloat	8	7	5
1,12	Other Charges	17	36	36
1,24	Total ...	33	50	48

62. The short expenditure compared with the estimates under the second minor head was due chiefly to charges on account of *Supplies and Services* and *Contingencies* having been debited to 32. *Miscellaneous, Pearl Fishery Charges.* The budget under the last minor head only provided for the deficit which was then expected to occur in the Pámban Pilotage fund at the close of 1893–94, owing to charges incurred in connection with the dredger "Wenlock." But 31 as against 70 in 1893–94 was actually adjusted on this account, and 5 as against 14 in the previous year on account of the deficit in Ganjám Port funds. The actuals of 1893-94 also included 28 for charges incurred in the construction of the new fishery vessels, *Margarita* and *Irene.*

EXPENDITURE.

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

22.—*Education.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
53	Direction	56	56	59
2,78	Inspection	2,79	2,77	2,84
2,00	Government Colleges, General	2,09	1,93	2,05
1,69	Do. do. Professional	1,54	1,60	1,92
1,50	Do. Schools, General ...	1,30	1,36	1,41
2,28	Do. do. Special ...	2,73	2,18	2,26
5,06	Grants-in-aid	5,20	5,05	4,92
20	Scholarships	25	22	20
14	Miscellaneous	14	18	19
...	Refunds	1	1	1
16,18	Total ...	16,61	15,86	16,39

63. The excess over the estimates under *Direction* was spread over several items in small sums, but occurred chiefly under exchange compensation allowance. The revised estimate and the actuals of the year include 3 on account of the leave allowances paid in this Presidency of the Inspector-General of Education, Central Provinces. Under *Inspection* also, the variations were spread over several items in small sums. The budget under *Government Colleges* was reduced in the revised owing to savings expected from the absence of senior officers on leave out of India and the delay in filling up a permanent vacancy, but these savings did not occur to the extent contemplated and an unexpected expenditure of 3 was incurred for Europe stores. By far the largest excess occurred under the Engineering and the Teachers' Colleges. Under the former an expenditure of 28 for Europe stores was not foreseen in either of the estimates and in the latter the budget did not sufficiently provide for *Salaries* and *Establishment.* Under *Government Schools,* the budget was raised to provide for the increased charges on account of Primary schools for girls, while that for Training Schools for Masters and for the School of Arts having been pitched too high was reduced in the revised with reference to the then available actuals. But the reduction in this case proved too much by 8, while the provision for Primary schools for boys proved insufficient by 4. Compared with 1893–94, the charges for Primary education fell by 9 in the year under review. *Grants-in-aid* are fluctuating charges.

EXPENDITURE.

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

24.—*Medical.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,02	Medical Establishment	5,19	5,15	5,16
1,17	Sanitation and Vaccination ...	1,23	1,18	1,13
9	Grants for Medical Purposes ...	8	8	6
1,90	Medical College and School ...	1,66	1,84	1,86
3,81	Hospitals and Dispensaries ...	3,56	3,89	3,62
97	Lunatic Asylum	93	97	94
20	Chemical Examiner	21	21	22
1	Refunds	1	1	...
13,17	Total ...	12,87	13,33	12,99

64. Under *Medical Establishment*, the excess over the actuals of the previous year resulted from the higher percentage of salary sanctioned for exchange compensation allowance. The provision for the out-door staff of the Sanitary Engineer was not fully utilized. Under *Medical College and School*, the budget did not sufficiently provide for stipendiary students sent by the Burma Government and neither of the estimates provided for cost of Europe stores for which 4 was adjusted in March. Under *Hospitals and Dispensaries*, the budget estimate was raised in the revised by 33 with reference to the latest available actuals. The actual results, however, disclosed that the raising was too much by 27. Although the number treated in the Presidency State Hospitals increased, a saving was effected in the dieting charges owing to the fall in the price of provisions.

25.—*Political.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
78	Political Agents	83	83	85

65. The small excess over the estimates occurred chiefly in the item of exchange compensation allowance. The short expenditure in 1893–94 was more nominal than real; for the deputation and travelling and other allowances, amounting to a little over 3, on account of the Assistant Resident of Travancore and Cochin, who accompanied the Rajah of Cochin to Northern India in the previous year, were recovered from that State in 1893–94 and deducted from the charges of that year.

EXPENDITURE.

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

26.—*Scientific and other Minor Departments.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	PROVINCIAL.			
	Scientific.			
28	Archæological Department ...	27	28	25
29	Provincial Museums	29	29	29
1	Imperial Institute	1	...	...
20	Public Observatories	19	20	20
2	Donations to Scientific Societies ...	6	1	...
	Agricultural.			
...	Experimental Cultivation	1	...	...
73	Cinchona Plantations	84	82	78
1	Public Exhibitions and Fairs ...	2	1	1
25	Veterinary and Stallion Charges ...	36	28	25
30	Botanical and other Public Gardens.	25	31	31
	Labour and Emigration.			
18	Emigration	18	18	19
2	Inland Labour Transport	2	1	1
	Statistics.			
62	Provincial Statistics	65	55	52
	Miscellaneous.			
...	Inspector of Factories	...	...	1
1,28	Examinations	1,02	1,14	1,22
2	Refunds	4	2	3
4,21	Total ...	4,21	4,10	4,07

66. The variations under *Donations to Scientific Societies* and *Botanical and Other Public Gardens* were mainly due to a change in classification by which grants to Agri-Horticultural Societies are shown under the latter instead of the former head, but there was an excess of 2 over the budget under *Botanical and Other Public Gardens* representing the cost of seeds supplied to soldiers' gardens. The short expenditure compared with the estimates under *Cinchona Plantations* took place chiefly in the item of Europe stores. The Superintendent, Civil Veterinary Department, drew his pay at Rs. 550 per mensem against Rs. 900, provided in the budget, whilst the provision of 4 for Veterinary hospitals was not utilized. These facts, combined with short expenditure on pony breeding operations, account for the saving under *Veterinary and Stallion Charges*. The short expenditure under *Provincial Statistics* represents the saving effected in the provision made for the cost of revising and republishing District Manuals, on which account as much larger sum was spent in the previous year. Owing to the various changes introduced, examination charges could not be correctly reckoned beforehand.

EXPENDITURE.

SECTION E.—MISCELLANEOUS.

29.—*Superannuation Allowances and Pensions.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
13,39	Superannuation and Retired Allowances	13,52	14,00	14,05
25	Compassionate Allowances ...	22	26	25
15	Gratuities	16	19	16
...	Refunds...	1	...	...
13,79	Total ...	13,91	14,45	14,46

67. From the budget estimate under *Superannuation and Retired Allowances*, prepared in accordance with article 1517 of the Civil Account Code, a deduction of 86 was made for probable savings arising from casualties and transfers of pensions to other provinces being greater than new pensions granted in the interim. At the time of framing the revised estimate it was, however, found that lapses would fall short of expectation and the provision was accordingly raised. The increase over the previous year was due to growth of pensions.

30.—*Stationery and Printing.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
29	Stationery Office at the Presidency.	26	27	28
11	Stationery purchased in the country	11	11	10
2,96	Government Presses	3,06	3,05	3,08
57	Printing at Private Presses ...	73	60	49
4,09	Stationery supplied from Central Stores	3,75	4,00	4,98
...	Refunds	...	...	7
8,02	Total ...	7,91	8,03	9,00

68. The excess in the actuals of 1894-5 under *Government Presses* over those of the previous year was due chiefly to the extra cost entailed by the grant of privilege leave to the Superintendent and the higher rate of salary drawn by him aswell as to the larger amount of salary admitted for exchange compensation allowance. The increased provision in the budget under *Printing at Private Presses* was reduced in the revised as the allotment for the cost of printing the settlement registers of the Bellary and Tanjore districts was not expected to be fully utilized owing to the delay in the settlement of the latter district. The actuals were even less than the revised estimate, and the provision made for the printing work of the Salt and Jail departments almost entirely lapsed. The considerable excess under *Stationery supplied from Central Stores* is attributed partly to the supply during the year under review of the balances due on the indents of the previous year and partly to the extra demands of certain departments, chiefly the Survey, Land Revenue, Forest Registration and Judicial departments. It is not possible to foresee such extra demands until their receipt and, when received with satisfactory explanation, compliance with them cannot be avoided. The refund of 7 on account of an erroneous credit to XXIII, *Stationery and Printing*, in the previous year was not anticipated in the estimates.

EXPENDITURE.

SECTION E.—MISCELLANEOUS—continued.

32.—*Miscellaneous.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
9	Allowances and Rewards	7	8	7
14	Books and Periodicals	12	13	11
56	Donations for Charitable purposes.	56	54	54
2	Charges on account of European Vagrants	2	2	2
24	Rewards for Destruction of Wild Animals	24	24	22
19	Petty Establishments	19	19	20
...	Special Commissions of Enquiry ...	2	...	...
9	Rents, Rates and Taxes	10	10	9
3	Charges on account of Pearl Fishery	3	4	4
7	Contributions	7	7	7
1	Miscellaneous and unforeseen charges	5	2	3
...	Miscellaneous Refunds	1	4	...
1,44	Total ...	1,48	1,47	1,39

SECTION F.—FAMINE RELIEF.

33.—*Famine Relief.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2	Famine Relief Charges	...	1	...

69. The entry in the revised estimate was made with reference to the payment in May 1895 of an honorarium of Rs. 500 to the Local Fund Engineer of the Kurnool district for services rendered by him during the scarcity of 1891–92. But this amount was, at the close of the year, reduced by reduction of famine recoveries. The actuals of 1893–94 also represent similar charges.

SECTION J.—IRRIGATION.

43.—*Irrigation—Minor Works and Navigation.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
	In charge of Revenue Department—			
3,35	Maintenance and up-keep of Minor Irrigation Works, Provincial	4,50	4,00	3,97

70. The short expenditure compared with the budget was due chiefly to the transfer to the agency of the Public Works Department of some works originally intended to be executed by the Civil department.

EXPENDITURE.

SECTION K.—BUILDINGS AND ROADS.

45.—*Civil Works.*

A. Accounts. 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
	Public Works in charge of Civil Officers—			
3,49	Provincial	4,53	3,42	4,20

71. The budget estimate provided 3,30 for grants to Municipalities on account of drainage and water-supply works, but on information then available the amount was reduced in the revised to 2,19. The sum actually drawn in the year was 2,70. The remainder of the excess over the revised occurred chiefly under *Communications—Repairs* and was incurred in the Agency tracts of the Vizagapatam district.

ADJUSTING HEADS.

Revenue. Accounts, 1893-94.	Revenue. 1894-95. Budget.	Revised.	Accounts.		Expenditure. Accounts, 1893-94.	1894-95. Budget.	Revised.	Accounts.
				PROVINCIAL.				
7,13	6,10	5,05	5,32	Transfers from and to Local.	2,60	2,93	3,14	2,98

72. The budget estimate of *Transfers* from *Provincial to Local* was raised in the revised to provide for the payment of larger grants for Public Works which, however, were not made. The decrease, as compared with the budget, in the *Transfers from Local to Provincial*, was due to the adjustment of a smaller amount than was anticipated on account of the cost of construction of the Máyavaram-Muttupet Railway ; while the revised was exceeded owing to the unusually large contribution recovered from District Boards towards the cost of the Medical College.

LOANS AND ADVANCES.

	1894-95. Budget. Amount advanced.	Budget. Amount repaid.	Revised. Amount advanced.	Revised. Amount repaid.	Accounts. Amount advanced.	Accounts. Amount repaid.
Loans to Mofussil Municipalities ...	2,50	20	2,17	14	1,82	14
Loans to District and other Local Fund Committees	...	16	...	16	...	16
Loans to Landholders and other Notabilities	...	31	...	31	...	30
Advances to Cultivators	7,00	4,61	1,50	8,50	2,80	7,72
	9,50	5,28	3,67	9,11	4,62	8,32
Net ...	— 4,22		+ 5,44		+ 3,70	

73. As the amount sanctioned in the budget for loans to mufassal municipalities was not expected to be fully taken up during the currency of the year, it was reduced in the revised to 2,17, of which 35 intended for the Madura Municipality was not claimed. Under *Advances to cultivators*, the large excess in the recoveries and the fall in the advances as compared with the budget were due to the improvement in the season which reduced the necessity for State loans under the Land Improvement and the Agriculturists' Loans Acts and facilitated the prompt payment of the instalments due on the advances already taken.

EXCHANGE COMPENSATION ALLOWANCE.

1893-94. Accounts.	Major Heads.	1894-95. Budget.	Revised.	Accounts.
	PROVINCIAL.			
1,01	3. Land Revenue	2,03	1,85	1,85
3	5. Salt	5	5	6
1	7. Excise	2	2	2
3	9 Customs	4	5	4
9	11. Forest	17	15	17
29	18. General Administration	40	52	50
60	19A. Law and Justice—Courts of Law ...	1,18	1,26	1,23
6	19B. Law and Justice—Jails	14	13	12
36	20. Police	69	77	66
...	21. Marine	1	1	1
19	22. Education	39	35	35
...	23. Ecclesiastical	...	...	...
43	24. Medical	77	71	73
4	25. Political	6	7	7
6	26. Scientific, &c., Departments	8	12	12
1	30. Stationery and Printing	3	3	3
...	32. Miscellaneous	...	...	...
3,21	Total ...	6,06	6,09	5,96

APPENDIX E.

PUBLIC WORKS—RECEIPTS AND CHARGES.

RAILWAYS.

XXVI.—State Railways—Gross Traffic Receipts.

A. Accounts, 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Earnings of the Máyavaram-Muttupet Railway.			
...	Coaching	1,25	1,58	1,56
...	Goods	94	53	55
...	Electric Telegraph	1	1	1
...	Steam Boat and Sundries	5	...	...
...	Total ...	2,25	2,12	2,12

74. The line was opened on the 2nd April 1894; the budget was reduced in the revised, as the goods traffic was not as large as was expected.

37.—Construction of Railways.

Outlay up to the end of 1893-94.	Minor Head or other Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Muttupet Railway.			
16	Preliminary Expenses	...	...	...
1,91	Land	...	1	— 1
2,19	Formation	10	13	12
7,05	Bridgework	1,03	1,00	99
17	Fencing	5	12	9
2	Electric Telegraph	...	...	1
6,76	Ballast and Permanent way ...	52	—5	—1
1,32	Stations and Buildings	18	46	44
11	Plant	...	2	3
2,38	General Charges (Engineering, &c.)	20	24	24
65	Suspense Accounts	—33	—65	—63
22,72	Total ...	1,75	1,28	1,27

75. The lapse of 48 on the budget estimate was mainly due to the cost of permanent-way materials in the Máyavaram and Tiruválúr Junction station yards which was originally debited to the Máyavaram-Muttupet Railway, but was written back during 1894-95 to the South Indian Railway.

PUBLIC WORKS—RECEIPTS AND CHARGES.

38.—State Railways—Working Expenses.

A. Accounts. 1893-94.	Minor Head or other Sub-Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Muttupet Railway.			
...	Maintenance of Way, Works and Stations	36	25	25
...	Locomotive Expenses	51	45	45
...	Carriage and Wagon Expenses ...	14	16	15
...	Traffic Expenses	21	18	18
...	General Charges	17	15	15
...	Miscellaneous	13	13	12
...	Total ...	1,52	1,32	1,30

76. The line was opened on 2nd April 1894; and both receipts and charges were less than the budget estimates.

41.—Miscellaneous Railway Expenditure.

A. Accounts. 1893-94.	Minor Head or other Sub-Division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
...	Nanjangod-Gúdalúr Survey ...	...	—3	—3
11	West Coast Railway Reconnoissance in British Territory	...	...	—4
11	Total ...	...	—3	—7

77. The —3 shown in the accounts of 1894-95 against the Nanjangod-Gúdalúr survey represents the refund of the unspent balance of the sum of 4 deposited with the Southern Mahratta Railway for surveying this line within British territory, which was accounted for both as grant and outlay in the accounts of 1891-92, and the — 4 against 'West Coast Railway reconnoissance' the amount refunded out of the unspent balance of 11 contributed by the British Government to the Mysore State for expenditure on this survey.

IRRIGATION.

PUBLIC WORKS RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts, 1893-94.	Minor head or other Sub-division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
12	Madras Water-supply and Irrigation Extension	12	12	13
1,08	Buckingham Canal	1,02	1,08	1,09
8	Others	6	8	7
1,28		1,20	1,28	1,29
8	Works for which neither Capital nor Revenue Accounts are kept ...	8	8	10
44	Agricultural works	32	43	27
1,80	Total ...	1,60	1,79	1,66

78. The decrease in the receipts as compared with the previous year occurred chiefly under *Agricultural works*, the falling off taking place under the sub-head 'Plantations.'

PUBLIC WORKS CHARGES.

43.—Minor Works and Navigation.

A. Accounts.	Minor Head or other Sub-division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
4,21	Capital	4,96	4,33	4,11
2,28	Revenue	3,10	3,00	2,96
17,45	Works for which neither Capital nor Revenue Accounts are kept.	17,65	18,63	18,65
4,13	Agricultural Works	3,04	3,58	3,66
28,07	Total ...	28,75	29,54	29,38
	Abstract.			
9,03	Works	10,49	9,99	10,03
11,55	Repairs	10,62	11,37	11,02
7,21	Establishment	7,17	7,69	7,95
28	Tools and Plant	45	49	38
...	Refunds	2	...	...
28,07	Total ...	28,75	29,54	29,38

79. But for the adjustment of so large a sum as 98 in 1893–94, the outlay under *Capital* in 1894–95 would have exceeded that of the preceding year owing to new works in connection with the Munéru, Lower Coleroon and other projects. A portion of the grant for the Thadapalli channel was unspent owing chiefly to the non-payment of land compensation bills in Coimbatore. A large balance is reported to have been reserved in the Buckingham Canal division under Tools and Plant to meet the cost of two engines indented for from England, but payment for which was not advised in 1894–95. The excess expenditure under the minor head *Revenue* over that of 1893–94 was due to the outlay on the Cheyáru anicut system having been written back in 1893–94 from 'Revenue' to 'Capital'. The decrease in the actuals under this minor head, when compared with the budget and revised, was due to lapses under extensions and improvements and establishment. The increase in the actuals over those of the preceding year under *Works for which Capital and Revenue Accounts are not kept* was owing chiefly to an adjustment of 79 on account of establishment and partly to larger amounts having been spent on tank restoration works. The final grant of the year was 18, 88; in the actuals, there was an excess under Original Works counterbalanced by a larger fall under Repairs and Establishment. The decreased outlay in 1894–95 on *Agricultural Works*, as compared with the expenditure of the previous year, was chiefly due to the increased provision made in 1893–94 for expenditure on river embankment works. The provision of additional funds during the course of the year for conservancy and embankment works caused the revised estimate to be exceeded.

PUBLIC WORKS—RECEIPTS AND CHARGES.

BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1893-94.	Minor Head or other Sub-division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
55	Rents of Buildings	41	45	66
2	Sales of Buildings	1	7	2
24	Sales of Tools and Plant ...	24	26	14
2	Sales of Produce	2	2	1
6	Sales of Old Materials ...	6	6	5
3	Workshop Receipts	2	3	3
37	Fines, Refunds and Other Miscellaneous Receipts	28	36	34
1,29	Total ...	1,04	1,25	1,25

80. The original budget was fixed too low.

45.—*Civil Works.*

A. Accounts. 1893-94.	Minor Head or other Sub-division.	1894-95. B. Budget.	C. Revised.	D. Accounts.
11,85	Original Works	12,29	13,15	12,48
3,88	Repairs	3,00	3,24	3,27
5,71	Establishment	6,53	5,43	5,15
40	Tools and Plant	1,27	44	44
1,08	Stock and Suspense	...	...	—44
22,92	Total ...	23,09	22,26	20,90

81. The decrease in the actuals as compared with those of the preceding year was chiefly due to a large fall under suspense balances. On account of a surrender of 30 for Agency works in Vizagapatam and a transfer of 39 to 43, *Minor works and Navigation* to meet the charge of establishment, the final grant was 21,97. The actuals fell short of this by 1,07 chiefly under Original works and suspense. Of the short outlay under Original works, nearly half represents the unutilized portion of the grant reserved with Government. There was also a lapse in the Madura division, owing to the non-payment, as promised by the Revenue Department, of 20 for land compensation and to the sum set apart for certain purchases not having been fully utilized.

Govt. of {1896} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., Nos. 71 and 71A,
31st January 1896.

JANUARY.

Provincial Accounts.

Recording the — and appropriation report for 1894–95 with remarks.

ent of Proposal for revision of Establishment to accompany Letter No. _____, dated _____ 189

Establishment No.	Date.	Office to which the proposed Scale relates.	Present Scale. Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Pay. Average or fixed.	Proposed Scale. Designation.	No.	Nature of Change. Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Remarks.
1	2	3	4	5	6	7	8	9	10	11						
					Rs.	Rs.	Rs.			Rs.	Rs.		Rs.		Rs.	
								Clerk	1							Requires 6 years service. Mr. Khanjapt appointed Superior from 1.12.96. 3 Gr. from 96, while in charge of Taluk in Bezwada Taluk.
								Peon and Record Lascar	2							

Station, _____

Dated _____ 189

NOT

ERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 25 & 26.

he column headed "present scale" should
y show the *sanctioned scale for the time being*
the strength of the actual (whether above or
anctioned) establishment as it happens to stand
me. The "present scale" should be verified
examiner before the proposal is submitted to
ent for sanction (paras. 25 and 26).

In the column "average or fixed pay," finan-
lue, not mean value, should be given.

3. The financial value should in the case of pro-
ive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{3}{4}$th fraction should be decreased by $\frac{1}{60}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years = $\frac{3}{4} - \frac{1}{60} = \frac{44}{60}$
7 years = $\frac{3}{4} - \frac{2}{60} = \frac{43}{60}$
8 years = $\frac{3}{4} - \frac{3}{60} = \frac{42}{60}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

P. W.
No. M 15

PUBLIC WORKS DEPARTMENT, MADRAS.

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head, "Present scale" have been checked and found correct [subject to exceptions noted below *].

13 SEP 1695/96

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

400—6-5-91.

Letter from the Executive Engineer, Kistna Northern Division to the Superintending Engineer, Circle, No. 5,

31st January 1896.

I have the honor to report that it has been arranged to place Mr. Khanigat, Assistant Engineer, at his relief from charge of the Gunt Sub-division; charge of the Tam Bezwada Taluq, and therefore to your permission to appoint a c on Rs 200 and a Cuttack on Rs 60 ac -ing to the usual scale.

2. I propose to give the assist Engineer, in addition to the ordina establishment an extra Cutcan, he will be a great deal in Camp a will not be able to manage his work with one Cutcan. I request that you will please obtain the sanction of Gov to my doing so.

3. The Establishment asked viz

P. W. I
No. M 1

PUBLIC WORKS DEPARTMENT.

No 674. Wd 22 Feby 1896

…e plan … the 1st July 96
…act required … from the 1st July 96
to 30th June 1896. The Sanction to …
…ointment the men is required for …
period including the extra latest
…ding Sanction of Government.

Enclosure
Proposition
Est &c.

2395 X8
17.2.96

Forwarded to the Chief Engineer
…blic works department for favour
obtaining the Sanction of Government
the temporary establishment prepared
be employed under Mr Kharegat,
…sistant Engineer, in the Kistna North
…ern Division.

Barbour, Major R.E.
Superintending Engr.
Circle.

M.

40

Encls/

Recd: 20-2-96

From

The Supdg Engr 5
2nd Circle

To

The Chief Engineer
& S.D.
Madras.

No 2395 KS

Dated 17th Feby 1896.

Ex. 1

Establishment to
work under Asstt:
Engr: Mr Rhangatt.
Requests Sanction
of Govt: to the enter
tainment of certain -