Public Works (1897) Department.

G.O., No. 847 W

DATED 24 March 97

[Despatch Abstract.]

Provincial Funds: Prov: Financial Dept: Recording with remarks the Accounts and Appropriation Reports of W— for 1895-96 as submitted by the Accountant General and the P.W.D. recorded.

//

253

[P.W. 25. 5,000—30-11-96.]

Indexed. 26/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	157 C		11-3-97 & file				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Pu Cle Works (1897) Department.

Current Number: 2272

Government {1897} of Madras.

FINANCIAL.

Recd. 3 . 3 . } 1897.
Regd. 3 . 3 . }

Enclosures

Spare copies 40.

G.O., &c., Nos. 112, 113, 5th February 1897.

N-847 W of 24.3.97

B

FEBRUARY. Received

23/3/97

Accounts and Appropriation Reports of Provincial Funds for 1895-96.

Recording, with remarks, the —, as submitted by the Accountant-General and the Public Works Department. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 71, Financial, dated 31st January 1896.

G.O., No. 426, Financial, dated 16th July 1896.

ABSTRACT.—Reviewing the Preliminary accounts of Provincial revenues and expenditure for 1895–96.

G.O., No. 893, Financial, dated 18th December 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 1895–96.

READ—also the following papers :—

Letter from the Accountant-General, No. I.B.E.—350, dated 19th December 1896, forwarding the appropriation audit report of Provincial revenues and expenditure for 1895–96.

Memorandum from the Public Works Department, No. 53-C., dated 6th January 1897, forwarding statements of receipts and expenditure submitted by the Examiners of Public Works and Railway Accounts.

Memorandum from the Public Works Department, No. 151-C., dated 11th January 1897, forwarding explanations to be attached to the statements.

ORDER—No. 112, Financial, dated 5th February 1897.

The accounts and appropriation reports of Provincial funds for 1895–96, as submitted 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. 426, Financial, dated 16th July 1896.

2. The variations between the preliminary and the final accounts, which are explained by the Accountant-General in Appendix C, are unimportant. The actuals of 1895–96 are compared in Appendices D and E with those of the previous year and with the budget and revised estimates of 1895–96. The following statement compares the results :—

—	Accounts, 1895–96.	As compared with				
		Accounts, preceding year.	Budget estimate.	Revised estimate.	Altered grants.	Preliminary accounts.
Opening balance	38·60	+ 9·24	+ 3·60	..	..	..
Receipts	332·59	+ 9·82	+ 10·51	+ 1·70	..	— ·07
Expenditure	328·18	+ 14·65	— 6·17	+ ·57	— 2·02	+ ·29
Difference ..	+ 4·41	— 4·83	+ 16·68	+ 1·13	..	— ·36
Closing balance	43·01	+ 4·41	+ 20·28	+ 1·13	..	— ·36

3. The attention of the Hon'ble the Judges of the High Court and of the heads of departments concerned will be drawn to the Accountant-General's explanations under the following heads, which indicate partly defective estimating and partly want of due promptitude in the utilization of sanctioned grants :—

VIII. Assessed taxes.
IX. Forest.
5. Salt.
11. Forest.
19-A. Law and Justice.
Loans and Advances.

4. It would be convenient if the Accountant-General brought together in paragraph 3 of his general review a succinct record of all changes in classification, however unimportant, such as those he has referred to under IX. Forest, X. Registration, XXV. Miscellaneous, XXXII. Civil Works—Civil Officers, 3. Land Revenue, Adjusting heads, &c.

(True Extract.)

Chief Secretary.

To the Educational Department.
„ the Local and Municipal Department.
„ the Public Works Department.
„ the Revenue Department.
„ the Hon'ble the Chief Justice (with C.L.).
„ the Accountant-General.
„ all heads of departments under the Chief Secretary.

ENDORSEMENT—No. 113, Financial, dated 5th February 1897.

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

J. F. PRICE,
Chief Secretary.

FINAL ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1895-96.

APPENDIX A.

RECEIPTS. **Final Account of the Provincial Revenue and Expenditure of the Government of Madras for 1895-96.** DISBURSEMENTS.

(*In thousands of rupees.*)

Provincial Services.	Actuals, 1894–95.	1895–96. Actuals.	Budget Estimate.	Revised Estimate.
	RS.	RS.	RS.	RS.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	1,33,78	1,33,16	1,34,04	1,32,84
I. Land Revenue { Adjustment	29,69	35,30	32,75	35,17
III. Salt	1,58	1,61	1,97	1,50
IV. Stamps	59,05	59,76	58,50	59,85
V. Excise	34,18	35,96	34,25	35,87
VII. Customs	57	83	61	88
VIII. Assessed Taxes	11,03	11,43	11,20	11,45
IX. Forest	9,47	10,55	9,35	10,25
X. Registration	6,08	6,11	6,10	6,20
XII. Interest	1,81	1,57	1,68	1,58
XIII. Post office	...	...	...	...
XVI-A. Law and Justice—Courts of Law	7,37	7,42	7,17	7,55
XVI-B. Law and Justice—Jails	4,32	4,84	3,72	4,35
XVII. Police	4,73	4,80	4,67	4,60
XVIII. Marine	...	1,13	2	1,13
XIX. Education	1,81	1,95	1,82	1,82
XX. Medical	1,13	1,33	94	1,09
XXI. Scientific and other Minor departments	1,84	2,17	1,81	2,14
XXII. Superannuations	41	46	39	43
XXIII. Stationery and Printing	1,24	1,33	1,14	1,35
XXV. Miscellaneous	1,85	1,75	1,57	1,63
XXX. Minor Works and Navigation	17	11	7	12
XXXII. Civil Works	31	26	28	60
Total, Ordinary Receipts as per Civil Books	3,12,42	3,23,83	3,14,05	3,22,40
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	2,12	2,47	2,25	2,48
XXX. Minor Works and Navigation	1,66	1,56	1,79	1,70
XXXII. Civil Works	1,25	1,70	1,25	1,30
Total	5,03	5,73	5,29	5,48
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	...	...	1	...
Medical College	29	26	8	24
Inspecting Sanitary Agency	26	26	25	27
Cutlers' Establishment in the Medical Storekeeper's office	...	1	1	1
Medical Reserve Staff	3	3	3	3
Public Works	20	19	30	20
Half the cost of the Máyavaram-Muttupet Railway	3,20	63	89	63
Stationery supplied from Central Stores	...	12	...	10
Printing work executed by Government Presses	9	12	11	11
Controlling Establishment at the Presidency	53	59	60	56
Repayment of Contribution made to wipe off deficits in previous years	20	10	...	10
From Local and Special funds—	30	31	28	30
Local Fund Audit Clerks { Local Funds	22	41	18	46
Local Fund Audit Clerks { Special Funds	5,32	3,03	2,74	3,01
Total	3,22,77	3,32,59	3,22,08	3,30,89
Grand Total	29,36	38,60	35,00	38,60
Add opening balance of the year	3,52,13	3,71,19	3,57,08	3,69,49
Total				

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
19th December 1896.

Provincial Services.	Actuals, 1894–95.	1895–96. Actuals.	Budget Grant.	Alterations as per G.O., No. 212, Financial, dated 31st March 1896.	Altered Grant.	Revised Estimate.
	RS.	RS.	RS.	RS.	RS.	RS.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	1,72	1,16	1,25	...	1,25	1,23
3. Land Revenue	51,79	52,00	52,29	– 39	51,90	51,89
5. Salt	5,76	6,19	6,93	...	6,93	6,43
6. Stamps	2,60	2,67	2,51	+ 25	2,76	2,61
7. Excise	1,54	1,75	1,71	+ 10	1,81	1,75
9. Customs	2,01	2 32	2,36	– 9	2,27	2,27
10. Assessed Taxes	12	12	12	...	12	12
11. Forest	6,93	7,23	7,85	– 35	7,50	7,40
12. Registration	3,98	4,08	4,25	– 10	4,15	4,05
13. Interest on Ordinary Debt	1,67	1,59	1,53	+ 5	1,58	1,58
15. Post Office	85	88	95	– 9	86	86
18. General Administration	10,25	10,27	9,74	+ 47	10,21	10,08
19-A. Law and Justice—Courts	46,53	46,70	46,74	...	46,74	46,80
19-B. Law and Justice—Jails	10,26	10,35	11,10	– 70	10,40	10,40
20. Police	43,97	45,84	46,59	– 1,44	45,15	45,08
21. Marine	48	15	40	– 21	19	15
22. Education	16,39	16,71	17,31	– 58	16,73	16,54
24. Medical	12,99	13,00	13,28	– 10	13,18	13,03
25. Political	85	83	83	+ 4	87	85
26. Scientific and other Minor Departments.	4,07	4,05	4,23	– 10	4,13	4,00
29. Superannuations	14,46	14,85	14,50	+ 57	15,07	14,69
30. Stationery and Printing	9,00	9,48	8,05	+ 90	8,95	8,31
32. Miscellaneous	1,39	1,44	1,53	– 3	1,50	1,48
33. Famine Relief	..	2	...	+ 2	2	2
43. Minor Works and Navigation	3,97	3,72	4,20	– 33	3,87	3,85
45. Civil Works { Agency, &c.	1,45	1,69	1,46	+ 56	2,02	1,98
45. Civil Works { Municipal	2,75	6,87	4,25	+ 2,68	6,93	4,83
Total, Ordinary Charges as per Civil Books	2,57,78	2,65,96	2,65,96	+ 1,13	2,67,09	2,62,28
By Public Works Charges—						
37. Construction of Railways	1,27	53	38	+ 22	60	60
38. State Railway (Working Expenses)	1,30	1,53	1,40	+ 14	1,54	1,54
41. Miscellaneous Railways	– 7	...	...	...	...	...
43. Minor Works and Navigation	29,37	31,83	33,52	– 1,49	32,03	32,48
45. Civil Works	20,90	25,31	30,20	– 4,60	25,60	27,60
Total	52,77	59,20	65,50	– 5,73	59,77	62,22
By Disbursements under Adjusting Heads—						
To Local Funds (Act V of 1884)—						
Education	96	1,03	90			
Miscellaneous	37	37	36	+ 29	2,80	2,62
Public Works	1,18	1,15	1,25			
Half the net traffic receipts of the Máyavaram-Muttupet Railway	31	47	38	+ 16	54	49
Famine Relief	16	...	...	...	...	...
Total	2,98	3,02	2,89	+ 45	3,34	3,11
Grand Total	3,13,53	3,28,18	3,34,35	– 4,15	3,30,20	3,27,61
Add closing balance of the year	38,60	43,01	22,73	+ 4,15	26,88	41,88
Total	3,52,13	3,71,19	3,57,08	...	3,57,08	3,69,49

No. $\frac{\text{B.J.H.}}{12}$

To the Chief Secretary to Government, Financial Department, with reference to G.O., No. 71, Financial, dated 31st January 1896.

F. C. HARRISON,
Offg. Accountant-General.

APPENDIX B.

Adjustment of Provincial proportion of Land Revenue—1895-96.

(In thousands of rupees.)

	One-fourth.	Details.	
Provincial proportion		Special transfers—	
Total Land Revenue—Imperial and Provincial	5,32,74	Imperial to Provincial—	
Deduct Land Revenue on account of the new Village Cess Act	9	Fixed assignment under the contract ...	32,54
Gross Land Revenue to be divided proportionally	5,32,65	Refund of special contribution to Imperial in 1894-95	3,00
Above divided proportionally—		Cost of additional customs establishment (Government of India, Financial department, No. 4449-A, dated 14th September 1895)	45
Imperial	3,99,49	On account of the amalgamation of the appointment of Military Examiner in Hindustani and of Persian and Hindustani Translator to Government of Madras. (Government of India, Financial department, No. 4969-A, dated 19th October 1895	3
Provincial	1,33,16	Special contribution on account of the import of Colombo arrack into the district of South Canara (Government of India, Financial department, No. 4688-S.R., dated 30th September 1895)	1
Special transfers	-36,03		
Miscellaneous transfers	+ 73	Total ...	36,03
Total, transfers ...	-35,30		
Corrected distribution—			
Imperial	3,64,19		
Provincial	1,68,46		
Land Revenue not included in the division—			
Imperial (on account of the new Village Cess Act)	9		
Local	26,47		
Total, Land Revenue—		Miscellaneous transfers—	
		Provincial to Imperial—	
Imperial	3,64,28	Cost of publication of the Madras daily weather report (Government of India, Financial department, No. 5745-A, dated 12th December 1895)	4
Provincial	1,68,46	Cost of the audit of the Forest accounts in the Madras Presidency transferred from the Examiner of Forest Accounts to the Local Accountant-General (Government of India, Financial department, No. 4171-A, dated 26th September 1893)	3
Local	26,47	Pay and allowance of the Assistant Agricultural Chemist, in connection with his visit to the Agricultural College, Saidapet (Government of India, Financial department, No. 3671-A, dated 31st July 1895) ...	2
		Amount placed at the disposal of the Military department for the construction of a new detention hospital ...	15
		Cost of Military Secretariat abolished (Government of India, Financial department, No. 5293½-A, dated 6th November 1895)	49
Total ...	5,59,21	Total ...	73

APPENDIX C.

Provincial Account for 1895-96.

(In thousands of rupees.)

Heads of Revenue.	Preliminary figures as per statement No. B.F.W./2, dated 15th July 1896.	Final figures as per account for 1895-96.	Difference.
Ordinary Receipts.			
I. Land Revenue. (Proper.)	1,33,25	1,33,16	-9
I. Land Revenue. (Adjustment.)	35,30	35,30	...
III. Salt	1,61	1,61	...
IV. Stamps	59,76	59,76	...
V. Excise	35,95	35,96	+1
VII. Customs	83	83	...
VIII. Assessed Taxes	11,43	11,43	...
IX. Forest	10,55	10,55	...
X. Registration	6,11	6,11	...
XII. Interest	1,60	1,57	-3
XIII. Post office	...	...	...
XVI-A. Law and Justice—Courts of Law ...	7,42	7,42	...
XVI-B. Law and Justice—Jails	4,84	4,84	...
XVII. Police	4,80	4,80	...
XVIII. Marine	1,13	1,13	...
XIX. Education	1,95	1,95	...
XX. Medical	1,33	1,33	...
XXI. Scientific and other Minor Departments ...	2,17	2,17	...
XXII. Superannuations ...	46	46	...
XXIII. Stationery and Printing.	1,31	1,33	+2
XXV. Miscellaneous	1,75	1,75	...
XXX. Minor Works and Navigation	11	11	...
XXXII. Civil Works	26	26	...
Public Works Receipts.			
XXVI. State Railways—Gross Traffic Receipts.	2,47	2,47	...
XXX. Minor Works and Navigation	1,56	1,56	...
XXXII. Civil Works	1,70	1,70	...
Adjusting Heads.			
From Local Funds (Act V of 1884)—			
Education	...	...	...
Medical College	26	26	...
Inspecting Sanitary Agency.	26	26	...
Cutlers' establishment in the Medical Storekeeper's office	1	1	...
Medical Reserve staff ...	3	3	...
Public Works	19	19	...
Half the cost of Máyavaram-Muttupet Railway ...	63	63	...
Stationery supplied from central stores	10	12	+2
Printing work executed by Government Presses ...	12	12	...
Controlling establishment at the Presidency	59	59	...
Repayment of contribution made to wipe off deficits in previous years	10	10	...
From Local and Special Funds—			
Local Fund Audit Clerks.	31	31	...
	41	41	...
Total Revenue ...	3,32,66	3,32,59	-7
Opening Balance ...	38,60	38,60	...
Grand Total ...	3,71,26	3,71,19	-7

Heads of Expenditure.	Preliminary figures as per statement No. B.F.W./2, dated 15th July 1896.	Final figures as per account for 1895-96.	Difference.
Ordinary Charges.			
1. Refunds and drawbacks.	1,22	1,16	-6
3. Land Revenue	52,04	52,00	-4
5. Salt	6,16	6,19	+3
6. Stamps	2,67	2,67	...
7. Excise	1,75	1,75	...
9. Customs	2,32	2,32	...
10. Assessed Taxes	12	12	...
11. Forest	7,21	7,23	+2
12. Registration	4,09	4,08	-1
13. Interest on ordinary debt.	1,59	1,59	...
15. Post office	88	88	...
18. General Administration.	10,15	10,27	+12
19-A. Law and Justice—Courts of Law.	46,72	46,70	-2
19-B. Law and Justice—Jails	10,34	10,35	+1
20. Police	45,80	45,84	+4
21. Marine	15	15	...
22. Education	16,73	16,71	-2
24. Medical	12,93	13,00	+7
25. Political	83	83	...
26. Scientific and other Minor Departments	4,04	4,05	+1
29. Superannuations ...	14,85	14,85	...
30. Stationery and Printing.	9,48	9,48	...
32. Miscellaneous	1,44	1,44	...
33. Famine Relief	2	2	...
43. Minor Works and Navigation	3,72	3,72	...
45. Civil Works. (Agency ...	1,69	1,69	...
45. Civil Works. (Municipal ...	6,87	6,87	...
Public Works Charges.			
37. Construction of Railways.	53	53	...
38. State Railways—Working expenses	1,53	1,53	...
41. Miscellaneous Railways.	...	...	...
43. Minor Works and Navigation	31,76	31,83	+7
45. Civil Works	25,23	25,31	+8
Adjusting Heads.			
To Local Funds (Act V of 1884)—			
Education	1,03	1,03	...
Miscellaneous	37	37	..
Public Works	1,16	1,15	-1
Half the net receipts of Máyavaram-Muttupet Railway	47	47	...
Famine relief purposes.	...	...	...
Total Expenditure ...	3,27,89	3,28,18	+29
Closing Balance ...	43,37	43,01	-36
Grand Total ...	3,71,26	3,71,19	-7

I. Land Revenue—Proper ... ... -9 Partly transfers to Village Service Fund and Local Funds, Act V of 1884 and partly credits to this head by debit to "1 Refunds and Drawbacks" withdrawn.

1. Refunds and Drawbacks ... ... -6 *Vide* remarks under "I. Rand Revenue—Proper."
3. Land Revenue ... ... -4 } Chiefly allowances of Special officer, Malabar Tenancy Bill, reclassified.
18. General Administration ... ... +12 }
24. Medical ... ... +7 Medical supplies charged for in the Military Exchange Accounts for March 1896, Final and Supplemental.

Public Works charges—
43. Minor Works and Navigation ... +7 } Difference between the Preliminary and final advices from the Examiner of Public Works
45. Civil Works ... ... +8 } Accounts, Madras.

APPENDIX D.

APPROPRIATION REPORT

ON THE

PROVINCIAL ACCOUNTS OF THE MADRAS PRESIDENCY

FOR 1895-96.

GENERAL REVIEW.

1. Throughout the report the figures are, as usual, in thousands of rupees, that is to say, the last three figures are omitted from all amounts.

2. In the Budget forecast, the Revenue and Receipts for 1895–96 were estimated at 3,22,08 and the expenditure under service heads at 3,34,35, thus leaving a deficit of 12,27; but in the Revised this deficit was converted into a surplus of 3,28. The actual surplus, however, was better than even the Revised approximation, and amounted to 4,41. This raised the balance from 38,60 to 43,01. The principal causes contributing to the improvement over the previous year and the Budget forecast which are detailed in the body of this report are summarized in this preliminary review.

3. As regards classification no important changes were made in the year under review.

COMPARISON WITH THE YEAR 1894–95.

REVENUE AND RECEIPTS.

4. The net improvement of 9,82 over the previous year is exhibited in the following table:—

—	1894–95.	1895–96.	Difference + or —.
Principal Heads of Revenue	2,85,43	2,94,71	+ 9,28
Interest	1,81	1,57	— 24
Receipts by Civil Departments	21,20	23,64	+ 2,44
Miscellaneous	3,50	3,54	+ 4
Irrigation	1,83	1,67	— 16
Buildings and Roads	1,56	1,96	+ 40
Railways	2,12	2,47	+ 35
Contributions	5,32	3,03	— 2,29
Total ...	3,22,77	3,32,59	+ 9,82

Principal Heads of Revenue.

5. By far the largest increase is in this group, every head of which, as will be seen from the following statement, exhibits an increase :—

	Increase.
Land Revenue	4,99
Salt	3
Stamps	71
Excise	1,78
Customs	26
Assessed Taxes	40
Forest	1,08
Registration	3
Total ...	9,28

6. The increase under *Land Revenue* is due chiefly to the refund of the special contribution of 3,00 made to *Imperial* in 1894–95. The extension of the tree-tax system has developed the *Excise revenue;* and the removal of a large quantity of timber from certain forests in South Malabar accounts for the increase under *Forest.*

Interest.

7. The decrease here is due to a fall in interest on advances to cultivators, owing to more favourable seasons and the punctual payment of instalments of the large State loans taken by the ryots in the famine years of 1891–92 and 1892–93.

Receipts by Civil Departments.

8. Of the total increase of 2,44 in this group, 1,13 was due to special circumstances and does not appertain, so to speak, to the year under review. It represents the balance of contribution made to the Pámban Pilotage Fund on account of the Dredger *Wenlock* in previous years readjusted to the credit of *Provincial* Funds under the orders of the Madras Government. The remaining increase is chiefly spread over *Jails, Medical* and *Scientific* and *other Minor Departments.* The increase under *Jails* represents the yield from manufactures; whilst larger recoveries from Municipalities on account of the Sanitary Engineer's establishment and large sales of quinine and febrifuge account respectively for the improvement under the two other heads.

Miscellaneous.

9. The small increase is due to larger sales of Acts and books in the Government Press.

Irrigation.

10. The receipts in the Civil Department represent contributions by ryots and are varying amounts; while the fall in those of the Public Works Department is attributed chiefly to smaller receipts under 'Water-supply of towns' and 'Navigation' in connection with the Madras Water-supply and Buckingham Canal projects.

Buildings and Roads.

11. The improvement is chiefly in the Public Works Department and is due to the realization during the year of 22 by the sale of the 'Old Town Police Court,' while the bulk of the remaining increase is under '*Sales of Tools and Plant*' and '*Fines, refunds and miscellaneous.*'

Railways.

12. These receipts represent the gross earnings of the Máyavaram-Muttupet Railway and the increase was caused by the development of traffic.

Contributions.

13. The decrease is due to the short expenditure adjusted on account of the above Railway.

EXPENDITURE.

14. The following statement brings out the expenditure of the past two years under each group :—

—	1894–95.	1895–96.	Difference + or —.
Direct Demands on the Revenue	76,45	77,52	+ 1,07
Interest	1,67	1,59	— 8
Post Office	85	88	+ 3
Salaries and Expenses of Civil Departments ...	1,45,79	1,47,90	+ 2,11
Miscellaneous	24,85	25,77	+ 92
Famine Relief	...	2	+ 2
Irrigation	33,34	35,55	+ 2,21
Buildings and Roads	25,10	33,87	+ 8,77
Railways	2,50	2,06	— 44
Contributions	2,98	3,02	+ 4
Total ...	3,13,53	3,28,18	+ 14,65

15. As the average rate of Exchange Compensation Allowance calculated upon the different rates sanctioned for the year was higher than the corresponding rate of the previous year, 53 of the total excess shown above was due to it.

Direct Demands on the Revenue.

16. Except under *Refunds* which are fluctuating payments, the expenditure under every head of this group exceeded that of the year before. The excess in the expenditure of the combined Department of *Salt and Excise* is the highest. It amounted to 64 and was due partly to expansion of departmental operations (chiefly extension of the tree-tax system), and partly to the re-introduction of the monopoly system into certain excise factories and the transfer of Government salt from the factories in certain circles to the Madras depôt for storage. The excess under *Land Revenue* is due to larger expenditure entailed by the grant of privilege leave. *Forest* and *Customs* cost 30 and 31 respectively more than in 1894–95. But the excess in the former is more than covered by increased receipts credited *per contra.*

Interest.

17. The decrease here was mainly due to a fall in the interest adjusted under *13. Interest* by credit to *India* on *Provincial Advances and Loans* owing to favourable seasons.

Salaries and Expenses of Civil Departments.

18. The increase in this group amounted to 2,11, of which 1,87 was in the *Police* charges due chiefly to additions to the district force. The bulk of the remaining increase is to be found chiefly under *Education.* In the year under review, the charges for *Inspection* were somewhat greater owing to the grant of privilege leave and larger expenditure on account of travelling. *Grants-in-aid* exceeded those of 1894–95 by 19. These are fluctuating payments. There was, however, short expenditure of 33 under *Marine* owing to no grants having been sanctioned in the year to cover deficits of Port Funds. In 1894–95, 36 was so adjusted.

Miscellaneous.

19. The increase under this group is almost equally divided between *superannuation* and stationery and printing. The charges on account of the former increase every year. The increase due to new pensions is generally greater than the saving due to lapses. The large increase under *Stationery and Printing* appertains almost entirely to cost of stationery issued from the Central Depôt to meet increased demands from departments generally.

Irrigation.

20. The outlay in the Civil Department is generally affected by the season and the amount of works finally sanctioned for execution by the Revenue Department and is less than that of the previous year by 25. On the other hand the expenditure in the Public Works Department was exceeded by 2,46 and is attributed to the following causes:—

(i) The undertaking of a new project called the Nandyar channel extension.

(ii) The construction and repair of Agricultural Works on a more extensive scale in the districts of Ganjám, Gódávari and Kistna.

Buildings and Roads.

21. The outlay in the Civil Department shows an increase of 4,36 over 1894–95. Most of the outlay, however, relates to grants drawn by municipalities from Government for drainage and other purposes. In the year under review, the Madras Municipality drew 3,50 and the District Municipalities 3,23 against only 2,23 by the latter in the previous year. In 1894–95, the outlay on *Communications* in the Agency Tracts of the Vizagapatam district was much higher than in the year under review. In the Public Works Department, the actuals exceeded those of the previous year by 4,41 owing to an increased programme of work.

Railways.

22. The increase in 1894–95 was due to large outlay on construction; on the other hand working expenses increased during the year.

COMPARISON OF ACCOUNTS WITH BUDGET ESTIMATES OF 1895–96.

REVENUE AND RECEIPTS.

23. The following table exhibits the variations between the actual receipts of the year and the Budget Estimates:—

—	Budget.	Accounts.	Difference + or —.
Principal Heads of Revenue	2,88,77	2,94,71	+ 5,94
Interest	1,68	1,57	— 11
Receipts by Civil Departments	20,15	23,64	+ 3,49
Miscellaneous	3,10	3,54	+ 44
Irrigation	1,86	1,67	— 19
Buildings and Roads	1,53	1,96	+ 43
Railways	2,25	2,47	+ 22
Contributions	2,74	3,03	+ 29
Total	3,22,08	3,32,59	+ 10,51

24. These figures do not call for comment as the examination of the receipts of the past two years has been sufficiently close to render its recapitulation here unnecessary.

EXPENDITURE.

25. The following table compares the actual expenditure with the Budget forecast under each group:—

—	Budget.	Accounts.	Difference + or —.
Direct Demands on the Revenue	79,27	77,52	— 1,75
Interest	1,53	1,59	+ 6
Post Office	95	88	— 7
Salaries and Expenses of Civil Departments	1,50,22	1,47,90	— 2,32
Miscellaneous	24,08	25,77	+ 1,69
Famine Relief	...	2	+ 2
Irrigation	37,72	35,55	— 2,17
Buildings and Roads	35,91	33,87	— 2,04
Railways	1,78	2,06	+ 28
Contributions	2,89	3,02	+ 13
Total	3,34,35	3,28,18	— 6,17

26. The saving under *Direct Demands on the Revenue* resulted from the generally excessive provision made in the Budget for the combined department of *Salt and Excise* and under *Forest*. To savings in the grants under *Education*, *Police* and *Jails* was due the short expenditure under *Salaries and Expenses of Civil Departments*. Under *Education*, the Budget provided 50 for the Students' Hostel, which was not utilized. A large sum lapsed under *Police*, owing to the Government of India's decision that the formation of the Regular Railway Police, for which the budget provided fully, should be effected gradually. A small sum also was saved from the provision made for Petty Construction and Repairs of cattle pounds. The short expenditure under *Jails* was due to a fall in the jail population occurring simultaneously with a fall in prices of food-grain. The savings referred to above were partly counterbalanced by increased expenditure under *General Administration*. A great portion of the excess under *Miscellaneous* was caused by the large issue of stationery from the Central Depôt to departments.

Irrigation.

27. The saving under this head is chiefly due to the lapse of 2,00 for the Cooum river improvements scheme.

Buildings and Roads.

28. Large surrenders of grant by the Public Works Department on a consideration of the progress of expenditure counterbalanced by a grant of 3,50 made to the Madras Municipality account for the saving.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
5,34,09	Ordinary Revenue	5,35,47	5,27,65	5,31,10
46	Sale-proceeds of waste lands, &c., and receipts for the improvement of Government Estates	15	2,94	86
58	Fisheries and other receipts classified as Miscellaneous Revenue ...	55	76	69
5,35,13	Total ...	5,36,17	5,31,35	5,32,65
1,33,78	Provincial share, one-fourth ...	1,34,04	1,32,84	1,33,16
29,69	Adjustments	32,75	35,17	35,30

29. The falling off in the receipts of the year under review was due chiefly to large relinquishments of water-rate in Gódávari and to no increase being made in the settlement rates in Malabar as anticipated in the Budget, partly counterbalanced by increase due to prompt and advance collections and a favourable season. The Revised Estimate under *Sale Proceeds of Waste Lands, etc.*, included 2,36 expected to be realized in the district of Kistna. But this receipt did not accrue within the year.

30. Under *Adjustments*, the increase is due to the refund of the special contribution of 3,00 made to *Imperial* in 1894–95 diminished by the payment of 49 to Imperial on account of the cost of the Military Secretariat.

III.—Salt.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,33	Fees and Cesses	1,75	1,22	1,29
2	Fines and forfeitures	2	5	4
23	Miscellaneous	20	23	28
1,58	Total ...	1,97	1,50	1,61

31. The decrease was due to less outlay on Excise Licensees' works.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

IV.—Stamps.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
50,69	Court-Fee Stamps	49,90	51,25	51,27
27,15	Commercial and other Stamps ...	27,26	27,75	27,49
89	Fines and Penalties and Miscellaneous	84	80	91
	Total ...	78,00	79,80	79,67
78,73				
59,05	Provincial share, three-fourths ...	58,50	59,85	59,76

32. Stamp revenue shows a progressive increase due chiefly to increased litigation and growth of trade. The Revised Estimate was framed with reference to 11 months' actuals. The falling off as compared with it, took place in the month of March alone.

V.—Excise.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
1,32,14	License and Distillery Fees and duties for the sale of Liquors and Drugs	1,32,89	1,38,92	1,38,74
		3,77	4,11	4,52
4,12	Opium	34	47	58
46	Other receipts			
	Total ...	1,37,00	1,43,50	1,43,84
1,36,72				
34,18	Provincial share, one-fourth ...	34,25	35,87	35,96

33. Since 1893–94, the receipts of the year under this head have exceeded those of the preceding year by 7,62, 7,97 and 7,12, respectively. Administrative improvements, such as, the continued extension of the tree-tax system, and the enhancement of the rate of excise duty on country spirits, are chiefly responsible for the perceptible increase of revenue under this head.

VII.—Customs.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
30	Warehouse and Wharf Rents ...	38	60	50
27	Miscellaneous	23	28	33
	Total ...	61	88	83
57				

34. The increase was due chiefly to the introduction of the new Tariff Act.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
22,06	Income Tax	22,40	22,90	22,86
11,03	Provincial share, one-half	11,20	11,45	11,43

35. The progressive improvement of revenue under this head reflects an increase due chiefly to commercial prosperity and closer supervision of assessments. The Budget Estimate is generally taken at the same figure as the Revised Estimate of the previous year, no provision being made for a progressive increase.

IX.—Forest.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
3,82	Timber and other Produce removed by Government Agency	4,67	3,80	3,80
14,13	Timber and other Produce removed by Consumers or Purchasers ...	13,37	15,82	16,54
99	Other Receipts	66	88	77
18,94	Total ...	18,70	20,50	21,11
9,47	Provincial share one-half	9,35	10,25	10,55

36. The Forest Revenue of the year under review is the highest reached and has exceeded Budget expectation by 2,41. Owing to the fluctuating character of these receipts, the Revised was put down at a lower figure than the then available actuals warranted. But it was taken at 1,25 higher than the figure proposed by the Local Government. In the Budget, the receipts under the first minor head are generally pitched too high, whilst those under the second are underestimated. The falling off under the first in the year under review is ascribed to several causes spread over several districts chiefly in the Southern Circle. The considerable increase under the second is similarly put down to a great many causes, but was chiefly due to a change in classification under which revenue from trees in Darkhast lands is credited to this head instead of to *Land Revenue* as formerly, and to the removal of a large quantity of timber from certain forests in South Malabar. The increase under *Other Receipts* accrued chiefly in the Northern Circle and cannot be traced to any special causes. In 1894–95 increased receipts were realized from composition of forest offences and registration fees.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
10,73	Fees for Registering Documents ...	10,63	10,43	10,38
30	Fees for copies of Registered Documents	35	23	26
1,13	Other Receipts	1,22	1,74	1,58
12,16	Total ...	12,20	12,40	12,22
6,08	Provincial share, one-half	6,10	6,20	6,11

37. During the year under review there were no special circumstances affecting the revenue from this source. Nine months' receipts exceeded those of the same period of the previous year by 9, and the Revised was proposed at 12,30, but raised to 12,40 by the Government of India. Though the tenth month's receipts showed a further improvement, the receipts of the last two months fell by 18. The variations in the minor heads are chiefly due to changes in classification of detailed items of receipt.

SECTION B.—INTEREST.

XII.—Interest.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
29	On loans to Municipal and other Public Corporations	36	34	34
4	To Landholders and other Notabilities	2	2	2
1,45	On Advances to Cultivators and Advances under Special Laws ...	1,28	1,20	1,19
3	On Securities of Provincial Funds.	2	2	2
1,81	Total ...	1,68	1,58	1,57

38. Under the first minor head, the grant of additional loans accounts for the increase over the previous year. *Interest on Advances to Cultivators* has fallen with the improvement in the season and the punctual repayments of the large State loans taken by the ryots in 1891–92 and 1892–93 owing to the then prevailing distress.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
15	Sale-proceeds of Unclaimed and Escheated property	14	20	19
21	Court Fees realized in Cash ...	20	20	20
6,90	General Fees, Fines and Forfeitures.	6,67	6,90	6,84
11	Other Receipts	16	25	19
7,37	Total ...	7,17	7,55	7,42

39. The improvement over the Budget was almost entirely due to an increase in magisterial fines realized and included under the third minor head *General Fees, Fines and Forfeitures.* These fines continue to show a progressive increase. The decrease under the same minor head as compared with the previous year is due to a falling off in the fees for Translation and Printing executed by the High Court. Under *Other Receipts*, the Budget was somewhat reduced in the Revised owing to a falling off in *Pleadership Examination fees*, due to the raising of the Standard of Examination, but was raised with reference to a credit of about 7, being the gain realized by the sale of Government Securities held by the Court of Small Causes, and to the then available Actuals under other items. The Actuals of the latter months, however, fell: hence the difference between the Revised Estimate and the Accounts.

XVI-B.—Law and Justice—Jails.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4,05	Sale-proceeds of Jail Manufactures.	3,52	4,14	4,65
27	Other Receipts	20	21	19
4,32	Total ...	3,72	4,35	4,84

40. The Revised Estimates under *Jail Manufactures* finally accepted is even higher than that proposed by the Inspector-General of Prisons. These receipts being of a fluctuating character, it was thought that the increase in the earlier months might be set off by a disproportionate fall in those of the latter months. But contrary to expectation very large supplies made to the Police, Public Works, the Military and the Postal Department about the close of the year swelled the receipts.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	Police supplied to Municipal Cantonment and Town Funds ...	...	...	8
51	Police supplied to Public Departments, Private Companies and Persons	30	40	47
29	Presidency Police	30	30	30
3,52	Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	3,69	3,56	3,61
41	Other Receipts	38	34	34
4,73	Total ...	4,67	4,60	4,80

41. The receipts under the first minor head, which relate to the Punitive Police employed in the districts of Tinnevelly (7) and Malabar (1) in connection with the Kalugumalai and the Malabar Mopla riots, were not contemplated in the Estimates. The recoveries on account of *Police supplied to Public Departments, Private Companies and Persons* are rising with the opening of new lines on the South Indian Railway. Those of 1894–95 included 18 months' recoveries. The Budget Estimate under *Fees, Fines and Forfeitures* was based chiefly upon the Actuals of 1893–94, in which year Pound Fund receipts were abnormally high owing to increased cultivation in that year and greater vigilance on the part of the ryots, the year previous having been a year of distress. Under *Other Receipts*, the accounts of 1894–95 included larger recoveries on account of arms and accoutrements and unserviceable articles returned into the arsenal.

XVIII.—Marine.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	Miscellaneous	2	1,13	1,13

42. The recoveries from other departments on account of the use by them of the Fishery vessels *Margarita* and *Irene* contemplated in the Budget were not realized. But in accordance with G.O., No. 586, Financial, dated 13th August 1895, the balance of contribution made to the Pámban Pilotage Funds on account of the Dredger *Wenlock* in previous years was re-adjusted to the credit of Provincial Funds.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,51	Fees and Fines	1,51	1,52	1,62
2	Contributions	2	2	...
28	Other Receipts	29	28	33
1,81	Total ...	1,82	1,82	1,95

43. The increase over the estimates under *Fees and Fines* represents almost entirely an improvement in the fees collected at the Law and Teachers' Colleges. The decrease under *Contributions* is due to a fall in the recoveries from municipalities and private individuals on account of primary education, a large share of which is now thrown on local bodies. Larger sales in the School of Arts and in the Reformatory School account for most of the increase under *Other Receipts*.

XX.—Medical.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
12	Medical College Fees	10	13	15
22	Hospital Receipts	19	20	20
13	Lunatic Asylum Receipts ...	9	15	15
60	Contributions	53	58	81
6	Other Receipts	3	3	2
1,13	Total ...	94	1,09	1,33

44. *Lunatic Asylum* receipts tend to grow. The large increase under *Contributions* was due partly to an increase, as in the previous year, in the recoveries effected from municipalities on account of the Medical College consequent on a corresponding increase in the Medical College charges in the previous year. But the main increase was due to an unexpected recovery of 30 in March last from the Municipalities of Tanjore and Madura in connection with the Sanitary Engineer's establishment.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XXI.—Scientific and other Minor Departments.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5	Botanical and other Public Garden Receipts	5	3	4
78	Cinchona Plantations	65	1,00	1,06
...	Veterinary and Stallion Receipts ...	...	1	1
7	Labour and Emigration	10	8	6
94	Other Receipts	1,01	1,02	1,00
1,84	Total ...	1,81	2,14	2,17

45. The Budget was raised in the Revised with reference to the actual receipts of the earlier months of the year under *Cinchona Plantations* and orders for quinine and febrifuge awaiting fulfilment. The actual results were even better than the expectation in the Revised Estimate. The improvement in these receipts is attributed chiefly to a larger demand for quinine and to an expansion in the sale of quinine powders. Under *Other Receipts*, the change introduced in requiring higher qualifications of persons seeking Government service has raised the Government income from examination fees beyond the figure of the previous year.

SECTION E.—MISCELLANEOUS—RECEIPTS.

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

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
41	Contributions for Pensions and Gratuities	39	43	46

46. The increase is due to a more general resort to Article 863 of the Civil Service Regulations by persons employed in the District, &c., Boards.

RECEIPTS.

SECTION E.—MISCELLANEOUS—RECEIPTS—continued.

XXIII.—Stationery and Printing.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
33	Receipts from Sale of Stationery ...	26	33	33
64	Sale of Gazettes and other Publications	46	76	71
27	Other Press Receipts	42	26	29
1,24	Total ...	1,14	1,35	1,33

47. The increase in the *Receipts from Sale of Stationery* was due to larger supplies to Local Bodies and Court of Wards. Owing to large sales of Acts and books, the receipts under *Sale of Gazettes and other Publications* show a progressive improvement. On the other hand, the work turned out for private parties at Collectorate Presses fell; and this accounts for the falling off under *Other Press Receipts*.

XXV.—Miscellaneous.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
74	Unclaimed Deposits	42	41	53
24	Miscellaneous Fees, Fines and Forfeitures	25	25	25
11	Fees for Government Audits ...	11	12	9
64	Contributions	65	72	76
12	Other Items	14	13	12
1,85	Total ...	1,57	1,63	1,75

48. These receipts are of a fluctuating character. The decrease under *Fees for Government Audits* is due to a change in classification under which the contribution paid by the Madras Municipality on account of the Local Fund Controlling establishment in the Accountant-General's Office was transferred in the accounts to the next succeeding minor head *Contributions*.

RECEIPTS.

SECTION J.—IRRIGATION—RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial			
17	In charge of Civil Officers— Receipts on account of Minor Irrigation Works, Provincial	7	12	11

49. These receipts are of a fluctuating character, chiefly comprising contributions by ryots.

SECTION K.—BUILDINGS AND ROADS—RECEIPTS.

XXXII.—Civil Works.

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
31	Public Works in charge of Civil Officers— Provincial	28	60	26

50. The Actuals in the *Provincial* section fell below the Revised Estimate by 1 only, as 33 out of a contribution of 48 by the Maha Rajah of Jeypore for estate works was deducted from charges in the accounts of March.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

1.—*Refunds and Drawbacks.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial Shares.			
28	Land Revenue (one-fourth) ...	20	26	24
92	Stamps (three-fourths)	84	72	67
4	Excise (one-fourth)	2	3	3
14	Assessed Taxes (one-half) ...	15	12	12
32	Forest (one-half)	2	9	8
2	Registration (one-half)	2	1	2
1,72	Total ...	1,25	1,23	1,16

51. These are fluctuating charges. Unusually large refunds of spoiled stamps caused the excess under *stamps* in 1894–95. The large debit in 1894–95 under *Forest* relates to erroneous credits in previous years.

3.—*Land Revenue.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
38,64	Charges of District Administration.	39,10	39,17	39,37
9,59	Survey and Settlement	9,43	8,57	8,44
3,43	Land Records and Agriculture ...	3,63	4,03	4,07
4	Charges on account of Fishery Collections	6	5	5
9	Inam Commissioner	7	7	7
51,79	Total ...	52,29	51,89	52,00

EXPENDITURE.

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

52. The first minor head, Charges of District Administration, comprises the following items :—

—	1895–96. Budget.	Revised.	Accounts.	Accounts, 1894–95.
General and Sub-Divisional Establishments	38,28	38,15	38,50	37,92
Amin Devi Coir	34	33	21	21
Local and Special Fund Establishments	38	60	57	42
Hospital Charges	10	9	9	9
Total ..	39,10	39,17	39,37	38,64

53. With reference to the then available actuals, the Budget was reduced in the Revised under the first item chiefly on account of Petty Construction and Repairs (7), Exchange Compensation Allowance (8), Contingencies (25), partly counterbalanced by excess expenditure on account of Remuneration to Copyists (14), Service Postage (13). But the Revised Estimate was exceeded mainly on account of Travelling and Tentage Allowances (6), Salaries (6), Contingencies (21), Exchange Compensation Allowance (3). The increase over 1894–95 was due to the larger cost entailed by the grant of privilege leave in the year under review and to increase in Exchange Compensation Allowance. The average rate at which the latter was calculated in 1895–96 was greater than that in the year before. The saving in *Amin Devi* charges was due to smaller expenditure on coir manufacture than was anticipated in the Estimates. To a change in classification is due the increase under Local and Special Fund Establishment charges. The pay of Special Fund clerks was formerly debited to Incorporated Local (Special) Funds, but from the latter half of 1894–95, these charges are debited to Provincial and recovery effected under the adjusting head of contribution. Owing to a reorganization of the Survey Department, a portion of the charges (63) was transferred in the Revised Estimate from *Survey and Settlement* to *Land Records and Agriculture*, *Maintenance of Survey Records.* The actuals on account of the transferred item amounted to 67. The Budget of the *Survey* Department further provided 1,00 for Survey of Municipal towns. With reference to the then available actuals, this provision was reduced in the Revised to 59, whilst the Actuals did not exceed 34. Under *Settlement*, the Revised Estimate reckoned upon a saving of 16, whereas the actual saving was 5 only. This was due to the saving expected in the Revised Estimate under Establishments having been partly counterbalanced by an excess under salaries of officers. Decreased expenditure by the *Survey* Department on Temporary Establishments, accounts for the saving compared with 1894–95 under the minor head.

EXPENDITURE.

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

5.—*Salt.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
23,53	Salaries, Establishment and Contingencies	25,95	24,81	24,16
3,40	Salt Purchase and Freight ...	4,76	5,54	5,84
26,93		30,71	30,35	30,00
6,16	Deduct amount chargeable to Excise.	6,83	7,01	6,98
20,77	Total ...	23,88	23,34	23,02
5,76	Provincial share, one-fourth ...	6,93	6,43	6,19

54. Under *Salaries, Establishment and Contingencies*, the Budget made too large a provision for *Rewards* and *Petty Construction and Repairs*. The figures on these accounts were, however, reduced in the Revised with reference to the Actuals of the year then available and those of 1894–95. On the other hand, increased provision was therein included for *Salaries* and *Establishment*, owing chiefly to the appointment of an Assistant Commissioner for the newly-formed Bellary sub-division and the large number of Inspectors and other establishments sanctioned in connection with the extension of the tree-tax system. The actual results show that even the reduced provision in the Revised Estimate for *Rewards* and *Petty Construction and Repairs* was in excess of actual requirements. The increase over the previous year, as will be seen from the foregoing remark, was due to expansion of departmental operations. The increase of 1,08 under *Salt Purchase and Freight* was due partly to the re-introduction of the monopoly system into certain Excise Factories (1,28) and partly to the transfer of Government salt from the factories in the Vayalur and Ennore circles to the Madras depôt for storage (90) counterbalanced by a decrease under Petty Works for manufacture and storage of salt (1,07) and other items (3).

EXPENDITURE.

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

6.—*Stamps.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Superintendence and Contingencies	25	24	24
56	Charges on sale of stamps including discount. — Court Fees Stamps.	52	57	57
1,16	Charges on sale of stamps including discount. — Other Stamps ...	1,17	1,17	1,16
1,51	Stamps supplied from Central Stores	1,40	1,50	1,58
3,47	Total ...	3,34	3,48	3,55
2,60	Provincial share, three-fourths ...	2,51	2,61	2,67

55. The Budget was exceeded under *Discount on sale of Court-Fee Stamps* and under *Stamps supplied from Central Stores*. As regards the first, in which the excess is trifling, the Budget was based chiefly upon the Actuals of 1893–94, and the large increase in the Receipts credited *per contra* under *IV. Stamps* accounts for this excess. The Actuals under the last minor head are known only after the close of the year, and the issues of stamps from the Central depôt are subject to fluctuation. In Government Orders, Nos. 139 and 212, Financial, dated 3rd and 31st March 1896, the then expected Provincial share (25) of the excess under this head was sanctioned by re-appropriation; the Imperial share being trifling in amount.

EXPENDITURE.

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

7.—*Excise.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	Charges of Collection.			
6,16	Portion of the combined Salt and Excise Establishment chargeable to this head	6,83	7,01	6,98
...	District Executive Establishment ...	1	1	...
2	Loss by Dryage and Wastage of Opium	...	...	1
6,18	Total ...	6,84	7,02	6,99
1,54	Provincial share, one-fourth ...	1,71	1,75	1,75

56. The explanations given under 5. *Salt* are applicable here also. The small excess over the Budget here is, however, due to the fact that in the apportionment of the charges debitable to this head, those relating to Orissa Salt and Petty Construction and Repairs of licensees' works in which large savings have accrued are excluded. This was sanctioned by re-appropriation from savings under 45. *Civil Works, in charge of Public Works officers.*

9.—*Customs.*

A. Accounts, 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,87	Sea Customs	2,21	2,12	2,16
14	Land Customs	15	15	16
2,01	Total ...	2,36	2,27	2,32
91	Charges at Madras	1,19	1,13	1,16
1,10	Charges at other Ports	1,17	1,14	1,16
2,01	Total ...	2,36	2,27	2,32

57. The small variations between the estimates and the accounts are spread over several detailed items in small amounts. The growth of charges is the result of the new Tariff Act.

EXPENDITURE.

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

10.—*Assessed Taxes.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
23	Collection of Income Tax	24	24	24
12	Provincial share, one-half ...	12	12	12

58. No remark.

11.—*Forest.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	A. Conservancy and Works.			
1,60	Timber and other Produce removed from the Forests by Government Agency	2,07	1,75	1,82
80	Timber and other Produce removed from the Forests by Consumers or Purchasers	86	76	89
4,18	Other Charges	5,29	4,49	4,08
7,28	B. Establishment	7,48	7,80	7,67
13,86	Total ...	15,70	14,80	14,46
6,93	Provincial share, one-half	7,85	7,40	7,23

59. The variations in the figures under the first two sub-heads are generally accounted for by the explanations given on the receipt side. The short expenditure under *Other Charges* is generally attributed to insufficiency of establishments and to the difficulty experienced in preparing estimates for certain works. Savings also accrued under Demarcation, Survey, Plantations and Fire Protection charges owing to several causes. The increase under *Establishments* was due mainly to the re-organization of the District Forest Office establishments. This and the fact of the arrival in the year of two new Assistant Conservators and the debit of the pay for a full year of the one who arrived in November 1894 account for the increase over the previous year.

EXPENDITURE.

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

12.—*Registration.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
33	Superintendence	32	34	32
7,62	Other Charges	8,18	7,76	7,84
7,95	Total ...	8,50	8,10	8,16
3,98	Provincial share, one-half	4,25	4,05	4,08

60. The Budget under *Other Charges* was reduced in the Revised, as the provision of 10 included for regrading Registrars and Sub-Registrars, and a portion of the provision of 13 for new Sub-Registry Offices were expected to lapse. The Revised Estimate also took credit for a saving of 17 under *Supplies and Services* and *Contingencies* which proved too much by 5, whilst the Actual expenditure for establishments of Registrars and Sub-Registrars exceeded the Revised by 3. The increase over the Actuals of the previous year is the result of an expansion of departmental operations.

SECTION B.—INTEREST.

13.—*Interest on Ordinary Debt.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,67	Interest on Provincial Advances and Loan Account	1,53	1,58	1,59

61. The excess over the Budget was due to larger outstandings at the close of the year than were anticipated in it. An additional allotment of 5 was sanctioned by re-appropriation from the grant under 45. *Civil Works.—In Charge of Public Works Officers.*

SECTION C.—POST OFFICE, TELEGRAPH AND MINT.

15.—*Post Office.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
85	District Post Charges	95	86	88

62. The Budget provided for raising the salaries of the existing staff and for entertaining additional establishments for improving the Village Postal Service. But the provision on these accounts was only partially utilized.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—*General Administration.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
		1,25	1,25	1,30
1,24	Salary of Governor	1,37	1,40	1,45
1,38	Staff and Household of Governor ...	1,39	1,38	1,37
1,37	Executive Council	20	24	21
28	Legislative Council	3,12	3,39	3,48
3,08	Civil Secretariat	5	4	4
59	Military Secretariat	10	3	4
3	Tour Expenses			
1,81	Board of Revenue, Financial Commissioner and Establishment ...	1,81	1,91	1,93
47	Civil Office of Account and Audit ...	45	44	45
10,25	Total ...	9,74	10,08	10,27

63. The excess under *Salary of Governor* represents the amount drawn in March last by His Excellency Lord Wenlock for 15 days in that month preparatory to his retirement. In telegram from the Government of India, Finance and Commerce Department, No. 1147-A, dated 11th March 1896, an excess expenditure of 5 under *Contract Grant* was sanctioned in consequence of His Excellency the Viceroy's visit to Madras; hence the increase under *Staff and Household of Governor*. Under *Legislative Council*, the Budget was raised in the Revised to provide for additional expenditure entailed by the grant of privilege leave and for larger travelling allowances for non-official members. But no allowance was drawn by the member of the Legislative Council of India within the currency of the year. The Budget and the Revised provided 3 each on this account. Under *Civil Secretariat*, the Revised Estimate and the accounts of the year under review include 17 and 20 respectively on account of the deputation of officers to the Public and the Revenue Departments for special work. The accounts further include 3 on account of the allowance paid to the Examiner in Hindustani under the recent re-organization of the office of the Persian and Hindustani Translator to Government. The remaining excess represents the additional expense entailed by the grant of privilege leave to officers. The *Military Secretariat* was disestablished on 1st April 1895. The figures entered for the year under review relate to the charges of that establishment for March paid in April. The short expenditure under *Tour Expenses* occurred in the charges for the maintenance of His Excellency the Governor's camp equipage. The excess under *Board of Revenue and Establishment* was due partly to the grant of privilege leave (10), the entertainment of a special officer in anticipation of the appointment of an Assistant Secretary (5) and increased expenditure under travelling allowances and contingencies (3). The foregoing excesses were, however, counterbalanced by short expenditure of 6 under establishment. The actuals exceeded the Budget by 53, for which an additional allotment of 47 was sanctioned by re-appropriation.

EXPENDITURE.

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

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

A. Accounts. 1894-95.	Minor Head or other Division.	1895-96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,42	High Court	5,43	5,32	5,29
1,69	Law Officers	1,44	1,48	1,54
25,37	Civil and Sessions Courts ...	25,81	25,88	25,60
98	Court of Small Causes	97	96	96
11,53	Criminal Courts	11,69	11,67	11,76
54	Other Courts of Justice	53	53	53
11	Other Charges—Pleadership Examinations	7	4	4
89	Refunds	80	92	98
46,53	Total ...	46,74	46,80	46,70

64. Under *High Court*, the Budget was reduced in the Revised chiefly on account of savings effected in consequence of the appointment of Registrar, Appellate Side, having been held by junior officers; whilst the further reduction in actuals was due to the vacancy caused by the retirement of the Honourable Mr. Parker in February 1896 not having been filled up for about a month. Under *Law Officers*, Fees to Pleaders in Civil and Pauper Suits and Criminal cases are subject to fluctuation. In 1894–95 these charges were swelled by certain large cases. The Budget under *Civil and Sessions Courts* took too large a credit for savings by absence on leave out of India of Senior Covenanted officers. This was reduced in the Revised with reference to the then available actuals, but the actual results show that the reduction of savings in the Revised was too small by 8. The Budget did not also provide sufficiently for Copyist Establishment charges. The provision was accordingly raised in the Revised. The increase made on these two accounts was more than counterbalanced by reduction made in the provision for Process Service Establishments and Petty Construction and Repairs. Besides the difference of 8 referred to above between the Revised and the Actuals, there are small variations spread over several items aggregating in value 12. Under *Criminal Courts*, there was a saving of 12 in the item of Diet and Road money to prosecutors and witnesses and accused persons more than counterbalanced by an increase in the one-fifth charges under 3. *Land Revenue* transferred to this head. The explanations given for the increase under 3. *Land Revenue Charges for District Administration* are therefore applicable here also. The decrease under *Pleadership Examination Charges* is due to a fall in the number of candidates owing to the higher standard of Educational qualifications now required for admission. *Refunds* are fluctuating charges.

19-*B.*—*Law and Justice—Jails.*

A. Accounts. 1894-95.	Minor Head or other Division.	1895-96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,31	Jail Manufactures	3,73	3,46	3,54
6,95	Other Jail Charges	7,37	6,94	6,81
10,26	Total ...	11,10	10,40	10,35

65. The Budget Estimate on account of *Jail Manufactures* included 50 for construction of a new jail in the district of South Arcot since transferred to 45. *Civil Works by Civil officers.* Notwithstanding this transfer, the outlay did not fall far short of the Budget owing to the large increase in the outturn of manufactures. The growth, however, of this outlay implies an increase under receipts. The Budget under *Other Jail Charges* was, on the other hand, reduced in the Revised with reference to a saving then apparent in *Dietary* charges. This saving which was then expected owing to a fall in the jail population and in the price for food-grains exceeded the expectation in the Revised.

EXPENDITURE.

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

20.—*Police.*

A. Accounts. 1894-95.	Minor Head or other Division.	1895-96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,63	Presidency Police	2,68	2,64	2,67
1,63	Superintendence	1,54	1,63	1,69
36,96	District Executive Force ...	37,88	37,84	38,57
...	Railway Police	1,41	23	8
6	Village Police	7	6	7
11	Special Police	10	11	11
2,58	Cattle Pounds	2,85	2,56	2,64
...	Steam-boiler Inspection Establishment	6	1	1
43,97	Total ...	46,59	45,08	45,84

66. Under *Presidency Police* the Budget provided 14 for *Clothing* which was reduced to 9 in the Revised, whilst the Actuals amounted to 13. The excess under *Superintendence* occurs under Salaries (3), Establishment (2), Travelling Allowance (3), and Contingencies (4). That under salaries represents chiefly the leave allowance paid to Deputy Inspector-General, Colonel Kilgour, while on private affairs leave at the Nilgiris. Revision of establishment and additional clerks sanctioned for anthropometrical work account for the increase under Establishment, while an increase in the charge for packing and carriage of clothing, arms, &c., raised the expenditure under contingencies. Under *District Executive Force*, a saving of 24 in the item of salaries and of 22 in Exchange Compensation Allowance in the Budget was more than counterbalanced by excess expenditure in the items of Police Force (46), Hospital Charges (8), Travelling Allowances (37), and Supplies and Services and Contingencies (26). The Budget as well as the Revised took credit for too large a saving in the charges of the district force; whereas additions to the force were made from time to time and five first-class and six second-class Inspectors were entertained from September 1895. Under *Hospital Charges*, the Budget anticipated a saving of 8 which did not accrue. The excess under *Travelling Allowance* is attributed to extension of railways owing to which the cost of railway credit notes has risen considerably. Under 'Supplies and Services and Contingencies,' the Budget was exceeded under clothing, arms, &c. (17), Rewards (4), Rents, Rates and Taxes (3), and Postage (2). The provision of 1,10 in the Budget for 'Petty Construction and Repairs' was reduced to 80 in the Revised with reference to the then available Actuals, but the total charges amounted to 1,09. Under *Railway Police*, the Budget provided for the formation of a regular force, but as the formation was to be a gradual one, the provision was accordingly reduced in the Revised which included charges for Platform Police supplied for law and order (except in the South Indian Railway) and for the detective and travelling staff. The cost of the Platform Police supplied to the South Indian Railway continues to be debited to *District Executive Force* until the Railway Police scheme is fully matured. The short expenditure compared with the Revised is due to the charges for Platform Police other than those on the South Indian Railway having been debited in the accounts to *District Executive Force*. The Budget under *Cattle Pounds* made too large a provision for Petty Construction and Repairs of pounds. The saving under the last minor head was due to the death of the Inspector of Steam Boilers and his place not having been filled up till April 1896.

EXPENDITURE.

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

21.—*Marine.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
7	Marine Establishment	8	9	8
5	Salaries and Allowances of Officers and Men afloat	9	6	7
36	Other Charges	23	...	...
48	Total ...	40	15	15

67. The Budget provided 23 under the last minor head to cover deficits of Port Funds as in previous years. But this was not required in the year under review.

22.—*Education.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
59	Direction	58	57	57
2,84	Inspection	2,77	2,90	2,93
2,05	Government Colleges, General ...	2,08	2,14	2,12
1,92	Government Colleges, Professional.	1,62	1,80	1,82
1,41	Government Schools, General ...	1,45	1,38	1,43
2,26	Government Schools, Special ...	2,67	2,34	2,30
4,92	Grant-in-aid	5,20	5,04	5,11
20	Scholarships	28	20	22
20	Other Charges	66	17	21
16,39	Total ...	17,31	16,54	16,71

68. If the special grant of 50 sanctioned to the Madras Students' Hostel and included in the Budget Estimate under the last minor head be excluded, as it was not drawn in the year, the saving compared with the Budget, on the whole, would be reduced to 8. The charges on account of *Inspection* show an annual increase. The Budget took credit for a saving of 5 under Salaries which did not accrue. In fact, increased expenditure was incurred by the grant of privilege leave and larger payment on account of travelling allowance. The Budget Estimate under *Government Colleges—Professional* was raised in the Revised to provide for an increase then apparent in the charges of the Engineering College and the Teachers' Colleges at Saidapet and Rajahmundry. The Actuals of 1894–95 included an unusually large debit of 29 on account of Europe stores supplied to the College of Engineering. Under *Government Schools—Special* the Budget over-estimated the charges on account of stipends in Training schools and those of the school department of the Engineering College. *Grants-in-aid* are fluctuating charges.

EXPENDITURE.

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

24.—*Medical.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,16	Medical Establishment	5,33	5,51	5,45
1,13	Sanitation and Vaccination ...	1,28	1,17	1,20
1,86	Medical School and College ...	1,76	1,75	1,76
3,62	Hospitals and Dispensaries ...	3,66	3,43	3,42
94	Lunatic Asylum	95	87	87
6	Grants for Medical Purposes ...	8	6	5
22	Chemical Examiner	19	24	24
...	Refunds	3	...	1
12,99	Total ...	13,28	13,03	13,00

69. Fluctuations under the first minor head *Medical Establishment* depend chiefly upon the number of Senior Covenanted Medical officers on leave out of India or employed on Military duty. The number so absent in the year under review was smaller than was anticipated in the Budget or was the case in 1894–95. But the Revised Estimate under-estimated the absentees and provided 7 more than was actually required under salaries. The Estimates further under-estimated the charges of *Reserve Medical Subordinates*. The charges on this account were higher than were expected by 9, owing to Warrant Medical officers on higher grades of pay having been attached to Civil Hospitals from time to time. Under *Sanitation and Vaccination* the Actuals fell short of the Budget by 8. The saving is found in the charges for the out-door establishment of the Sanitary Engineer. The Actuals of 1894–95 under *Medical College* included privilege leave allowance of officers, whereas in the year under review savings accrued in consequence of the absence on leave out of India of senior permanent incumbents and their places being filled by junior officers. Under *Hospitals and Dispensaries* there was a saving of 29, consequent chiefly upon a fall in prices and on greater economy in providing bedding and clothing for patients in the Presidency Hospitals. The decrease under *Lunatic Asylums* was due to the appointment of a Surgeon-Captain in lieu of a Surgeon-Major to the charge of the Lunatic Asylum in Madras and to a fall in prices already noticed. Under *Chemical Examiner* the Budget did not provide for the payment of Exchange Compensation Allowance which amounted to a little over 2. Moreover, his establishment has since been increased by the appointment of an additional assistant.

25.—*Political.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
85	Political Agents	83	85	83

70. No remark.

EXPENDITURE.

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

26.—*Scientific and other Minor Departments.*

A. Accounts. 1894-95.	Minor Head or other Division.	1895-96. B. Budget.	C. Revised.	D. Accounts.
	PROVINCIAL.			
	Scientific.			
25	Archæological Department ...	28	27	27
29	Provincial Museums	29	29	29
...	Imperial Institute	1	...	...
20	Public Observatories ...	19	20	20
...	Donations to Scientific Societies ...	1	1	1
	Agricultural.			
...	Experimental Cultivation	11	...	1
78	Cinchona Plantations	82	83	83
2	Public Exhibitions and Fairs ...	2	1	1
25	Veterinary and Stallion Charges ...	41	26	30
31	Botanical and other Public Gardens.	29	30	29
	Labour and Emigration.			
1	Inland Labour Transport	1	1	1
18	Emigration	18	19	19
1	Inspector of Factories	...	2	2
	Statistics.			
52	Provincial Statistics	48	45	45
	Miscellaneous.			
1,22	Examinations	1,11	1,13	1,14
3	Refunds	2	3	3
4,07	Total ...	4,23	4,00	4,05

71. Under *Experimental Cultivation*, the Budget provided 10 for *Farm schools*, but nothing was spent during the year. Under *Veterinary and Stallion Charges*, 4 was included in the Budget on account of *Veterinary Hospitals*. This sum was likewise not required for expenditure in the year. The Budget, however, was further reduced in the Revised with reference to savings then expected in the charges for *Pony-breeding* and *Prevention of cattle disease*. But the reduction made in the estimate of these charges proved too much. The charges on account of *Inspection of factories* were not anticipated in the Budget. The cost of revising and re-publishing District Manuals in 1894–95 included under *Provincial Statistics* was greater than in the year under review. The excess under examinations is due chiefly to the recent change referred to under receipts.

EXPENDITURE.

SECTION E.—MISCELLANEOUS.

29.—*Superannuation Allowances and Pensions.*

A. Accounts. 1894-95.	Minor Head or other Division.	1895-96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
14,05	Superannuation and Retired allowances	14,12	14,22	14,38
25	Compassionate allowances	23	30	30
16	Gratuities	15	17	17
14,46	Total ...	14,50	14,69	14,85

72. The Budget Estimate under *Superannuation and Retired Allowances* took credit for a probable saving of 79 from lapses expected from casualties and transfers of pensions to other Provinces. But even the reduced saving in the Revised made on a consideration of the then available actuals proved too much. In Government Order No. 139, Financial, dated 3rd March 1896, 57 was sanctioned by re-appropriation from savings under 45. *Civil Works in charge of Public Works Officers* to meet the excess.

30.—*Stationery and Printing.*

A. Accounts. 1894-95.	Minor Head or other Division.	1895-96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
28	Stationery Office at the Presidency	27	29	30
10	Stationery purchased in the country.	11	10	10
3,08	Government Presses	3,08	3,10	3,11
4,98	Stationery supplied from Central Stores	3,85	4,27	5,42
49	Printing at Private Presses ...	73	55	55
7	Refunds	1	...	...
9,00	Total ...	8,05	8,31	9,48

73. The Budget under this head has been exceeded by 1,43. Against this excess the following re-appropriations from savings under 20 *Police* were sanctioned in Government Order No. 139, Financial, dated 3rd March 1896:—

1. Stationery Office	+ 2
2. Government Presses	+ 13
3. Stationery supplied from Central Stores	+ 89
	1,04
Deduct Saving under other charges resumed	— 14
Net ..	+ 90

74. The excess in the charges of the *Stationery Office* was mainly in the item of *Contingencies*, while that under *Government Presses* related to cost of Europe Stores. The Actuals under *Stationery supplied from Central Stores* exceedeed the Budget and Revised Estimate by 1,57 and 1,15, respectively, and was due chiefly to the issue of new articles, such as typewriters, locks, carbon and manifolding papers, &c., and to the generally increased demands from departments. Under *Printing at Private presses* the largest saving took place in the printing done for the Revenue Settlement Department, owing to a delay in the preparation of the Diglott Registers of the Tanjore district. There were savings in other departments also owing to the provision made for certain departments not having been required or having proved to be in excess of requirements.

EXPENDITURE.

SECTION E.—MISCELLANEOUS—continued.

32.—*Miscellaneous.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
7	Allowances and Rewards	10	7	6
54	Charitable Donations	54	55	56
22	Rewards for Destruction of Wild Animals	24	22	23
20	Petty Establishments	19	21	20
...	Special Commission of Enquiry ...	2	...	...
9	Rents, Rates and Taxes	9	9	9
27	Other Items	35	34	30
1,39	Total ...	1,53	1,48	1,44

75. The excess under *Charitable Donations* was due to the larger contribution paid to the Roman Catholic and Protestant Orphanages in Bellary.

SECTION F.—FAMINE RELIEF.

33.—*Famine Relief.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	Famine Relief Charges	...	2	2

76. This expenditure was unforeseen and therefore not provided for in the Budget. But it was sanctioned by re-appropriation and devoted to the relief of the poor who suffered by the floods at Ellore in the district of Gódávari.

EXPENDITURE.

SECTION J.—IRRIGATION.

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

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,97	In charge of Revenue Department—Maintenance and up-keep of Minor Irrigation Works, Provincial	4,20	3,85	3,72

77. The Budget is generally reduced in the Revised and in the Actuals by transfers to the Agency of the Public Works Department of works originally intended to be carried out in the Civil Department.

SECTION K.—BUILDINGS AND ROADS.

45.—*Civil Works.*

A. Accounts. 1894–95.	Minor Head or other Division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Public Works in charge of Civil Officers.			
4,20	Provincial	5,71	6,81	8,56

78. The Budget provided 4,25 on account of grants to District Municipalities for drainage and water-supply projects. Upon the then available information this was reduced in the Revised to 3,33. But 3,23 only was actually drawn; the Municipality of Cuddapah not having drawn the grant of 25 entered in the Revised Estimate, whilst the others drew small sums aggregating in value 15 not anticipated in it. The Revised Estimate further included 1,50 sanctioned by re-appropriation in Government Order, No. 1036, Financial, dated 19th December 1895, to the Madras Municipality for construction of an incinerator. But the excess over the Revised was due to the payment of an additional 2,00 to that Municipality also sanctioned by re-appropriation in Government Order, No. 156, Financial, dated 10th March 1896, for Sanitary Improvements. This sum was erroneously included in the Public Works Department Estimate. The excess, however, would have been greater but for the adjustment of certain recoveries from the Jeypore Estate on account of agency roads which were deducted from charges—*vide* remark on the receipt side.

ADJUSTING HEADS.

Revenue.				Madras.	Expenditure.			
	1895–96.					1895–96.		
Accounts. 1894–95.	Budget.	Revised.	Accounts.		Accounts. 1894–95.	Budget.	Revised.	Accounts.
				Provincial.				
5,32	2,74	3,01	3,03	Transfers from and to Local.	2,98	2,89	3,11	3,02

79. The decrease in the contribution from *Local to Provincial* was due to the short expenditure adjusted on account of the Máyavaram-Muttupet Railway counterbalanced by an increase under *District Audit Clerks* owing to the debit of the salaries of Special Fund Clerks to 3. *Land Revenue—Provincial.* The Budget provided for a contribution of 38 from *Provincial to Local* on account of half the net profits of the working of the Máyavaram-Muttupet Railway. This was raised to 49 in the Revised and the Actuals amounted to 47. The grant for *Education* was also raised by 10. The short expenditure compared with the Revised was due to smaller grants made for *Public Works.*

LOANS AND ADVANCES.

	1895–96.					
	Budget.		Revised.		Accounts.	
	Amount advanced.	Amount. repaid.	Amount. advanced.	Amount repaid.	Amount advanced.	Amount repaid.
Loans to Mofussil Municipalities ...	2,66	25	1,77	25	1,90	25
Loans to District and other Local Fund Committees	20	16	5	16	5	16
Loans to Landholders and other Notabilities	...	22	...	22	...	22
Advances to Cultivators	3,00	5,00	2,24	4,10	2,04	3,52
	5,86	5,63	4,06	4,73	3,99	4,15
Net ...	— 23		+ 67		+ 16	

80. The Budget Estimate of *Advances* on account of *Loans to Mofussil Municipalities* was reduced in the Revised upon information then available. But a loan of about 14 to the Vániyambádi Municipality (Salem district) was sanctioned and drawn in March. Under the next succeeding head, 20 was entered in the Budget for advance to the District Board, Ganjám, but only 5 as modified in the Revised Estimate was actually drawn by it in the year under review. The estimates under the last head, *Advances to Cultivators*, were those proposed by the Board of Revenue and approved by Government. Those relating to recoveries appear to have been too sanguine.

EXCHANGE COMPENSATION ALLOWANCE.

1894–95. Accounts.	Major Heads.	1895–96. Budget.	Revised.	Accounts.
	Provincial.			
1,55	3. Land Revenue	1,74	1,59	1,65
6	5. Salt	6	6	7
2	7. Excise	2	2	2
4	9. Customs	5	6	5
19	11. Forest	22	20	21
50	18. General Administration	52	58	57
1,53	19A. Law and Justice—Courts of Law	1,89	1,71	1,70
12	19B. Law and Justice—Jails	16	12	12
65	20. Police	1,02	75	73
1	21. Marine	1	1	1
35	22. Education	45	37	41
73	24. Medical	96	74	74
7	25. Political	9	8	7
12	26. Scientific, &c., Departments	12	11	11
3	30. Stationery and Printing	4	4	4
5,97	Total ...	7,35	6,44	6,50

81. The Budget Estimate was worked upon a uniform rate of $19\frac{3}{13}$ per cent. The average calculated upon the different rates sanctioned for each quarter of the year under review was greater than that for the year before, whilst it was less than the uniform rate adopted in the Budget. The small excess over the Revised was due mainly to the return from leave of senior officers entitled to this allowance.

APPENDIX E.

PUBLIC WORKS—RECEIPTS AND CHARGES.

RAILWAYS.

XXVI. State Railways—Gross Traffic Receipts.

A. Accounts, 1894–95.	Minor head or other division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Earnings of the Máyavaram-Mutupet Railway.			
1,56	Coaching	1,64	1,80	1,80
55	Goods	56	66	65
1	Electric telegraph	1	1	1
...	Steam boat and sundries	4	1	1
2,12	Total ...	2,25	2,48	2,47

The line was opened for traffic on the 2nd April 1894. The improvement in earnings was much better than anticipated.

37. Construction of Railways.

Outlay to end of 1894–95.	Minor head or other division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Mutupet Railway.			
16	Preliminary expenses	...	...	...
1,91	Land	...	— 2	— 3
2,31	Formation	...	5	4
8,04	Bridge work	13	51	46
25	Fencing	1	5	4
3	Electric telegraph	...	...	...
6,75	Ballast and permanent-way ...	2	— 15	— 15
1,76	Stations and buildings	13	6	6
14	Plant	...	...	...
2,62	General charges (Engineering, &c.)	9	12	12
1	Suspense accounts	...	— 2	— 1
23,98	Total ...	38	60	53

On the preparation of the completion estimate, it was found that more work than anticipated was necessary to bring the line to a proper state of efficiency, and provision was made in the revised estimate for the additional work. The lapse on this estimate was due to the transfer of a large quantity of permanent-way material to the South Indian Railway.

PUBLIC WORKS—RECEIPTS AND CHARGES.

38. State Railways—Working Expenses.

A. Accounts, 1894–95.	Minor head or other sub-division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Mutupet Railway.			
25	Maintenance of way, works and stations	32	31	31
45	Locomotive expenses	46	52	53
15	Carriage and wagon expenses ...	14	17	17
18	Traffic expenses	19	20	20
15	General charges	16	20	18
12	Miscellaneous	13	14	14
1,30	Total ...	1,40	1,54	1,53

The Máyavaram-Mutupet Railway is worked by the South Indian Railway and the working expenses are, under the agreement, calculated on a percentage of earnings. The difference between the actuals, revised and budget estimates follows the alteration in earnings.

IRRIGATION.

PUBLIC WORKS—RECEIPTS.

XXX. Minor Works and Navigation.

A. Accounts, 1894–95.	Minor head or other sub-division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
13	Madras water-supply and irrigation extension	12	13	10
1,09	Buckingham canal	1,08	1,10	1,08
7	Others	8	7	7
1,29		1,28	1,30	1,25
10	Works for which neither Capital nor Revenue Accounts are kept ...	8	10	7
27	Agricultural works	43	30	24
1,66	Total ...	1,79	1,70	1,56

Both the budget and revised estimates were fixed too high.

The actuals during 1895–96 fell short of those for 1894–95, chiefly under water-supply to town, plantations, and other canal produce.

IRRIGATION.

PUBLIC WORKS—CHARGES.

43. *Minor Works and Navigation.*

A. Accounts, 1894–95.	Minor head or other sub-division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
4,11	Capital	7,49	6,90	6,16
2,96	Revenue	2,76	2,80	2,81
18,65	Works for which neither Capital nor Revenue Accounts are kept ...	18,90	17,63	17,64
3,65	Agricultural works	4,37	5,15	5,22
29,37	Total ...	33,52	32,48	31,83
	Abstract.			
10,03	Works	10,84	9,24	7,44
11,02	Repairs	13,95	14,45	15,87
7,94	Establishment	8,23	7,99	8,05
38	Tools and plant	50	80	46
...	Refunds	..	..	1
29,37	Total ...	33,52	32,48	31,83

Under *Capital*, the excess over the previous year is due partly to the execution of certain new works in connection with the Nandyar channel and Kurnool-Cuddapah canal; and partly to the Munneru, Sagiliar and Buckingham canal works having been more vigorously proceeded with; while the decrease of expenditure as compared with the revised estimate is mainly due to the non-adjustment of land compensation charges in the Kistna northern and South Arcot divisions. Under *Revenue*, the short outlay in 1895–96 is attributable to the diminution of maintenance charges in respect of the Pálár and Lower Coleroon anicut and the Buckingham canal. Under *Works for which neither Capital nor Revenue accounts are kept*, the decrease of outlay in 1895–96 is due to the comparatively small outlay during the year on Minor Works, Public Works Department, and to the transfer to 45. Civil Works—Provincial of the charges for special establishment, Tank Restoration Works—Investigation. Under *Agricultural Works*, the excess over 1894–95 is due chiefly to the heavy expenditure incurred during 1895–96 on account of the construction and repairs of works in the Ganjám and Gódávari and Kistna districts.

BUILDINGS AND ROADS.

PUBLIC WORKS—RECEIPTS.

XXXII. Civil Works.

A. Accounts, 1894–95.	Minor head or other sub-division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
66	Rents of buildings	45	60	66
2	Sales of Buildings	7	4	26
14	Sales of Tools and plant ...	26	17	24
1	Sales of Produce	2	2	2
5	Sales of Old materials ...	6	6	3
3	Workshop receipts	3	3	2
34	Fines, refunds, and other miscellaneous receipts	36	38	47
1,25	Total ..	1,25	1,30	1,70

The increase in receipts as compared with the previous year and with the budget and revised estimates is due chiefly to the realization of 22 by the sale of the old Town Police Court.

BUILDINGS AND ROADS.

PUBLIC WORKS—EXPENDITURE.

45. *Civil Works.*

A. Accounts, 1894–95.	Minor head or other sub-division.	1895–96. B. Budget.	C. Revised.	D. Accounts.
12,48	Original works	20,10	17,28	15,26
3,27	Repairs	3,18	4,32	4,29
5,15	Establishment	5,29	5,79	5,59
44	Tools and plant	1,63	78	75
— 44	Stock and suspense	...	— 57	— 58
20,90	Total ...	30,20	27,60	25,31

The revised estimate includes 200 erroneously added by the Government of India to the expenditure under Public Works in charge of Public Works Officers instead of to Public Works in charge of Civil Officers. Compared with the previous year, the actuals of 1895–96 show an excess owing to the increased programme of work during the year.