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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

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DEPARTMENT

G.O. No.	1540	Press.
B.P. No.		Mis.

Dated	15 - 11 - 1881	197 .
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Not to be folded or roughly handled

Administration Report of the
Accountant General to the
Government of Madrid
for the year 1880 - 81.

CURRENT No. 1302

The various subjects of the present
report are dealt with in the following
order, which is that prescribed in G.O.
dated 14th February 1879. No 276.

Section I. Gross Receipts & Disbursements
treated under the following sub-heads..

1. Gross Income and Expenditure.
2. Opening and Closing Balances.
3. Debt and Foreign transactions.
4. Remittances to other Provinces.
5. Supply of different kinds of money.
6. Mode of keeping accounts.

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BY S.O. No.

Section II Detailed Income and Expenditure under the following headings

1. Imperial Services

- (a) Customs
- (b) Excise
- (c) Salt
- (d) Stamps
- (e) Miscellaneous

2. Public Works

3. Postal and Telegraph

4. Military

5. Provincial Services

- (a) Proportion
- (b) Unfunded Local Funds
- (c) Funded Local Funds

6. Excluded Local Funds

Section III Miscellaneous

1. Loans

2. Advances under Loan Improvements

The work in connection with the Paper Currency Department has been dealt

with in a separate Report

Chapter I

Section I - Gross Receipts and Disbursements

1. Gross Income and Expenditure

The gross income and expenditure of the past year and of each year from 1875-76 and shown below. The figures of 1877-78 as they appeared in the Report for that year, have been slightly modified, owing to adjustments effected after the date of the Report.

Year	Income	Expenditure	Surplus	Deficit
1875-76	95631616	72226339	23350177	
1876-77	88743961	9009515	9515588	1069222
1877-78	79876536	112909109	35032573	2572477
1878-79	108507292	75722923	21780369	2451022
1879-80	10254426	73730126	29150212	3101197
1880-81	90510707	75206537	25303270	2039012

The real results of the year, excluding the transfer

transferable and cash on the Imperial
 section of the account on account of income
 and local surplus and deficits (which
 transferred of necessity included in an
 unqualifiedly such as the above)
 are Rs 76,11,297 as compared with
 the results of 1879-80, but inasmuch as the
 transactions of the Postal Department, Comptroller
 and the later months of 1879/80 include re-
 cepts and disbursements of the Money Order
 Department, which previously appeared under
 different heads the falling off may be roughly
 said to amount to Rs 70 lakhs only. This
 result is mainly due to the receipts from Land
 Revenue & Provincial Rates having largely in-
 creased owing to stricter collections on account
 of arrears and to the expenditure from Local
 Funds having largely increased.

2. Opening and Closing Balances.

The Cash balance fell from 234 lakhs at
 the beginning of the year to about 210 lakhs
 towards its close. Its distribution was as follows:-

	1st April 1880	31st March 1881	Difference
Branch Reserve			
Treasury at Madras		37,24,062	37,24,062
District Treasuries	114,52,693	106,90,960	7,61,733
Bank of Madras			
and its Branches	116,73,779	73,40,472	43,33,307
	<u>231,06,450</u>	<u>217,52,494</u>	<u>13,53,956</u>

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The decrease under the head of
 Bank of Madras and its Branches is due
 to the establishment from the 1st April 1880
 of a Branch Reserve Treasury at Madras
 in connection with the Currency Treasury,
 into which are withdrawn, from time to time,
 all surplus funds of the district treasuries
 which were formerly allowed to accumulate
 in the Bank of Madras. Continued efforts
 have been made during the year to reduce
 the balances in the district treasuries, the
 decrease on the 31st March 1881 as compared
 with the 1st April 1879 being Rs 40,28,277:-

3. Debt and Foreign transactions.

The following statement gives all
 important items of receipts and disbursements
 under these heads.

Receipts

	1879-80 Rs in lakhs	1880-81 Rs in lakhs
Guaranteed Railways	49 1/2	49
Deposits of Civil Fund	8 1/2	9
Other Deposits		3
Advances repaid	7 1/2	8 1/2
Home Government Advances repaid	6 1/2	8 1/2
Net unadjusted Credits in departmental and other accounts	4 1/2	5 1/2
Cash balances lowered		10 1/2
Funds obtained by the Military Department from other sources	11 1/2	12 1/2
Surplus Revenue	510	524
	<u>508</u>	<u>553 1/2</u>

Disbursements

1879-80 1880-81

R. 4 lakhs R. 4 lakhs

Subsidy Government		
Military and Medical Fund		
Departmental balances		
Loans to Native States and Princes		
Deposits repaid		
Foreign Bills & Transfers Receipts		
Cash balances paid		
Remittances to other Provinces		
including Council Bills	440 1/2	409 1/2

508 503 1/2

It will be seen that though the surplus revenue of 1880/81 fell considerably below that of the previous year, the remittances to other Provinces did not proportionately decrease because in the former year there was a large debit on account of Military and Medical Fund deposits transferred to Reserve Account which did not occur in the following year, and further the Cash balances were lowered in 1880/81 whereas they rose in 1879-80.

to Remittances to other Governments

The following statement contrasts the form in which the sum of R. 409 1/2 referred in the previous page was remitted

to the other Provinces with the remittances which the remittances of the previous year were made.

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Remittances from Madras		
1879-80	1880-81	
R. 4 lakhs	R. 4 lakhs	
Spice and Arsenic	1 1/2	7 1/2
Bills in Calcutta	290 1/2	201
Bills in Bombay	18 1/2	7 1/2
Transfers to Currency	3 1/2	0
Concurrent Silver	1 1/2	2
Small Silver Coin	3 1/2	1
Copper Coin	5 1/2	2 1/2
Council Bills	14 1/2	20 1/2
Total sent from Madras	508 1/2	432 1/2

Remittances to Madras

Small Coin debit reversed		1 1/2
Currency Notes	2	14 1/2
Transfers from Currency	30	14
Subscription to Loan	27 1/2	

Total sent to Madras 62 1/2

Net sent from Madras 440 3/4 409 1/4

Of the net sum of R. 409 1/2 then remitted R. 45 lakhs more sent direct from the District Treasuries, and the remainder R. 36 1/4 lakhs

taking from the Central Treasury and all other sources, may be summarized as follows:-

Rs in lakhs		Rs in lakhs	
Opening Balance	104	Council Bills paid	50 1/2
Remittances from the District Treasuries	516 1/2	Remittances to the district treasuries	104
Ordinary receipts	90 1/2	Ordinary payments	227 1/2
Railway receipts	104	Railway payments	36
Supply Bills issued	104	Transfer Receipts paid	12
		Statement to other Provinces	500 1/2
		Closing Balance	70 1/2
	<u>738 1/2</u>		<u>738 1/2</u>

The closing balance consists of 45 lakhs held by the Bank of Madras and 37 1/2 lakhs held in the Branch Reserve Treasury attached to the Currency Department of this Office.

Adding to the 45 lakhs contributed by the district treasuries to other Provinces, the net sum of 500 lakhs remitted to the Central Treasury at Madras, the total surplus funds of the district treasuries aggregate Rs 500 lakhs against 520 1/2 lakhs contributed in the preceding year.

5. Supply of different kinds of Money.

The total value of Currency notes re-mitted to the district treasuries was 100 lakhs against 80 lakhs in the preceding year.

sent in the previous year. On the other hand, notes to the value of 43 1/2 lakhs were returned to the Central Treasury at Madras, against 70 1/2 lakhs remitted in 1879-80.

The following statement gives, in thousands of rupees, the balances held in Copper Coin in the several treasuries.

	Revenue Treasuries	Small Coin Deposits	Total
1 st April 1880	4.49	9.34	13.83
31 st March 1881	2.65	8.23	11.08
Decreased	1.84	1.11	2.95

But for the despatch of Copper Coin to the value of Rupees 33 1/2 thousands to other Provinces, the result would have been an increase of 59 thousands in the Copper balance of the year, representing the extent to which that Coin has been withdrawn from circulation during the year.

There was a smaller percentage of decrease in the circulation of small silver coin the balances of which in the several treasuries were

1. April 1880 — 15 7/8 — 1 1/2 — 14 1/4
 2. March 1880 — 15 7/8 — 1 1/2 — 14 1/4
 Difference — 1 1/2 — 1 1/2 — 0

In this case, the remittances sent to the
 other Provinces amounted to Rs. 10,000,000
 and that the amount withdrawn from Circu-
 lation is Rs. 10,000,000 at 3 1/2 per cent. of interest
 5 1/2 per cent in the case of Coffee Cultivation.

6. Mode of keeping Accounts.
 No material change was
 introduced during the year in the mode
 of keeping the Accounts. The duties of
 this office however in connection with the
 Funds Act II of 1870 were largely multi-
 plied by the orders of Government trans-
 ferring the Audit of the Accounts of
 these Funds from this Office to Auditors
 residing in the Districts. The District
 Auditors however still remain under the
 supervision of an Officer who is respon-
 sible to and reports to Government
 through

The above copy
 dated 25th March
 1880 & 6th November
 1880 respectively

through the Accountant General and
 the Accounts of the Funds are still
 computed in this Office. ^(See)
 General

The limit in the amount of
 deposits which might be made
 into the Government Savings Banks
 in one year, which had for
 some time stood at Rs. 5,000,
 under the orders quoted in last
 year's report, was by the orders
 of the Government of India No. 3528
 dated 27th October 1880 again
 reduced to Rs. 500 and the rate
 of interest was reduced to 3 1/2 per
 cent by the Financial Resolution
 No. 461 dated 9th May 1881.

Under Resolution of the
 Government

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Included in the Budget of the Indian Government, Government of India, at 1851 dated
May 1880 and at 257 dated 11th Jan
ary 1881, the Accountant General was
constituted the Custodian of all Govern-
ment Securities lodged with Public Officers
in this Presidency for more than
one year. Large numbers of secu-
rities have already been passed
under this order which are now
being converted into Stock Certificates.
A small percentage is levied
on all sales and purchases of
securities, and for drawing and
paying interest, as it falls due.
From these charges however, cer-
tain belonging to Charitable
institutions are exempted.

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Section II 1540
Chapter II
Detailed Income and Expenditure
The transactions are treated under
this section of the report under the follow-
ing four divisions:

- | |
|-------------------------|
| (a) Civil |
| 1. Imperial Services |
| 2. Provincial Services |
| 3. Fettered Local Funds |
| 4. Excluded Local Funds |
- | |
|----------------------------|
| (b) Public Works |
| (c) Postal & Telegraph |
| (d) Military |
| (a) Provincial Proprietary |
| (b) Unfettered Local Funds |

The following abstract gives under
Major heads of Account the transactions of
the first three sub-divisions omitting
however Public Works, Postal & Telegraph
and Military transactions which are
separately treated.

Imperial

Imperial Government and the Imperial and Local Funds Receipts

Income	Actuals 1879-80	Actuals 1880-81	Comparison 1880-81 with 1879-80
Major Heads of Account	1879-80	1880-81	Comparison 1880-81 with 1879-80
I Land Revenue	19494402	19494402	
II Tributes	3046400	3046400	
III Taxes	624160	624160	
IV Excise	6190320	6190320	
V Assessed Taxes	807421	807421	
VI Provincial Rates	6917007	6917007	
VII Customs	2322463	2322463	
VIII Salt	10703404	10703404	
IX Stamp	5066007	5066007	
X Registration	574000	574000	
XI Mints	6209	6209	
XII Minor Departments	110000	110000	
XIII Law and Justice	696997	696997	
XIV Police	105000	105000	
XV Marine	1000	1000	
XVI Education	192301	192301	
XVII Medical	125423	125423	
XVIII Stationery and Printing	42003	42003	
XIX Intemperance	100000	100000	
XX Famine	100000	100000	
XXI Miscellaneous	611153	611153	
XXII Irrigation and Navigation	74070	74070	
XXIII Other Public Works	692629	692629	
XXIV Provincial and Local Deficits			
XXV Gain by Exchange	262375	262375	
XXVI Adjusting Receipts	675096	675096	
	9027036	9027036	

Imperial Government and the Imperial and Local Funds Expenditure

Expenditure	Actuals 1879-80	Actuals 1880-81	Comparison 1880-81 with 1879-80
Major Heads of Account	1879-80	1880-81	Comparison 1880-81 with 1879-80
2 Interest on Loans and other Expenditure	596109	596109	
3 Repairs	263233	263233	
4 Land Revenue	7003404	7003404	
5 Forest	57200	57200	
6 Excise	210330	210330	
7 Assessed Taxes	42280	42280	
8 Provincial Rates	31094	31094	
9 Customs	242787	242787	
10 Salt	963015	963015	
11 Stamp	144410	144410	
12 Registration	360431	360431	
13 Mints	14364	14364	
14 Post Office	106702	106702	
15 Administration	1218733	1218733	
16 Minor Departments	319857	319857	
17 Law and Justice	693785	693785	
18 Police	418501	418501	
19 Marine	1000	1000	
20 Education	1390929	1390929	
21 Ecclesiastical	333823	333823	
22 Medical	1405132	1405132	
23 Stationery and Printing	227682	227682	
24 Political Agencies	98980	98980	
25 Allowances &c	1976676	1976676	
26 Pensions &c	1000000	1000000	
27 Miscellaneous	210845	210845	
28 Famine Relief			
29 Irrigation and Navigation	216701	216701	
30 Other Public Works	2795190	2795190	
31 Provincial & Local Surpluses	100000	100000	
32 Loss by Exchange	270005	270005	
Adjusting Payments	675096	675096	
	36927032	36927032	

The foregoing table is subdivided into sub-divisions as follows:-

Income			
	1877-78	1880-81	Difference
Imperial Services (a) Civil	2,705,354	2,169,566	535,788
Provincial Services	2,705,354	2,169,566	535,788
Interest on Loans	5,766,015	5,162,445	603,570
Total Income	9,036,723	7,491,557	1,545,166

Expenditure			
	1877-78	1880-81	Difference
Imperial Services (a) Civil	1,948,515	1,920,817	27,698
Provincial Services	1,051,055	1,057,414	6,359
Interest on Loans	702,662	776,580	73,918
Total Expenditure	3,699,232	3,754,811	55,579

Imperial Services (a) Civil

The transactions relating to this sub-division may be summarized under the following seven principal heads:-

1. Land Revenue
2. Excise
3. Customs
4. Salt
5. Stamps
6. All other heads of Account

The following statements give the aggregate income and expenditure under each of the foregoing heads, and the incidence of taxation per head of population under the first six heads:-

Abstract

Abstract of Imperial Income & Expenditure classified under main main heads.

Actuals			Major Heads of Account			Actuals		
1880-81	1879-80	Difference				1879-80	1880-81	Difference
2,705,354	2,169,566	535,788	Land Revenue			2,169,566	2,169,566	-
2,705,354	2,169,566	535,788	Excise			2,169,566	2,169,566	-
5,766,015	5,162,445	603,570	Assessed Taxes			5,162,445	5,162,445	-
9,036,723	7,491,557	1,545,166	Customs			7,491,557	7,491,557	-
			Salt					
			Stamps					
			All other heads					
			Miscellaneous (other heads)					
			Tributes					
			Interest					
			Refunds					
			Forest					
			Hunt					
			Administration					
			Minor Departments					
			Law and Justice					
			Police					
			Munici-					
			Ecclesiastical					
			Medical					
			Stationery & Printing					
			Political Agencies					
			Allowances					
			Pensions					
			Miscellaneous					
			Navigation and					
			Emigration					
			Provincial Revenue					
			Defence & Armaments					
			Grain & Less					
			Exchange					
			Adjusting Receipts and Payments					

Assuming the average collection for the three years ending with 1875/76 to be the standard of a year's revenue, the following statement shows the fluctuation in the actual collections in each year since that period.

Districts	1875/76	1876/77	1877/78	1878/79	1879/80	1880/81
Ganjam	17.85	1.52	1.45	51	22	5
Visakhapatnam	72.29	2.52	2.5	76	28	26
Godavari	42.50	2.07	1.6	2.4	2.07	1.01
Krishna	20.02	7.01	5.65	1.21	2.20	1.70
Nellore	22.42	2.65	2.01	7.52	2.70	2.15
Cuddapah	19.75	1.05	7.01	1.81	1.07	6
Bellary	20.22	2.00	2.07	4.07	2.05	1.07
Madras	14.04	10.41	5.50	1.10	99	1.05
Chingleput	18.10	2.02	2.02	2.04	1.62	2.70
North Arcot	20.70	2.62	2.04	2.04	2.53	2.01
South Arcot	20.51	2.07	2.07	4.77	6.61	20
Tanjore	44.26	2.02	1.07	1.07	2.70	2.07
Trichinopoly	10.20	1.70	1.07	2.07	1	1.02
Madurai	20.00	9.02	4.75	2.75	1.07	6
Tamilvelly	29.44	5.17	5.70	1.07	1.46	1.00
Cambalore	20.15	2.07	11.70	2.15	1.07	1.02
Vijayan	4.03	9	7	2.07	2.07	9
Salem	22.29	11.10	11.01	7.10	4.07	1.07
South Arcot	12.00	2.07	2.07	2.07	2.07	2.07
Malabar	20.04	2.04	2.04	1.07	2.07	2.07
Madurai	5.00	2.07	2.07	2.07	2.07	2.07
Total	664.20	104.70	104.70	20.00	27.27	4.07

Compared

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Compared with the Standard Revenue there has been a gross increase of Rs. 14.00 in 1880/81 in some districts, and a decrease of 10.45 in others. - Excluding Krishna, Tanjore, Malabar, and Malabar, which were not materially affected by the famine, the increase in the five remaining districts out of the foregoing sum is 9.07 against a net falling off of Rs. 2.21, which occurred in them in the preceding four years. The remaining five famine districts, viz: Cuddapah, Bellary, Kurumb, South Arcot, and Salem, show a decrease as compared with the standard, amounting to Rs. 303.

Taking the ten famine districts together, the result is therefore an increase of 4.54 as compared with the standard, but it is not as yet possible to say in what proportion this result is due to actual improvement in the circumstances of the District, or to rigorous enforcement of the recovery of old arrears.

The following are the details of Land Revenue Charges:-

	1879-80	1880-81	Difference
Collectors &c	34,86,526	34,02,549	- 83,977
Revenue Surveys	6,64,860	5,69,452	- 95,408
Revenue Settlement	2,22,545	1,84,092	- 38,453
Income Commission	9,346	14,841	+ 5,495
	44,93,278	41,68,734	- 3,24,544

11/11/81

The Survey is the first item under the
 Exceptional payment in 1879/80 of about Rs. 1000
 to the Madras Irrigation and Canal Company
 on account of dry seasons in the districts
 of Cuddapah and Madras, and the larger
 purchases of American Oil and other goods,
 while under the two other heads the savings
 are the result of the restrictions effected
 on the Survey and Settlement establishments
 during 1879/80.

Amendment Taxes.

The head comprises the Receipts and
 Charges under the Excise Tax. The Madras
 Excise Tax Act III of 1875 underwent two
 amendments by order of the Government of
 India Act II of 1880 and the other by
 Madras Act III of 1880, the effect being
 that the minimum tax on the various items
 raised from Rs. 200 to Rs. 500 and the highest
 rate of tax leviable was reduced from
 Rs. 800 to Rs. 500. The Collection of the
 year include Rs. 58,739 received from the
 Madras Municipality on account of
 the previous year, and deducting therefrom
 the decrease due to the foregoing

Amendments

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Amendments amounts to Rs. 357, 102.

The following Statement shows the Col-
 lections in each District, compared with
 those in the previous year.

	1879-80	1880-81	Difference	Per Cent
Gajana	25,472	32,133	6,661	26.2
Vizagapatnam	34,498	17,023	17,475	50.2
Godavari	77,696	20,562	57,134	73.9
Krishna	71,729	29,254	42,475	59.0
Nellore	29,804	16,227	13,577	45.7
Cuddapah	74,189	40,036	34,153	46.1
Bellary	69,268	36,409	32,859	47.6
Karnul	34,537	28,293	6,244	18.1
Madras	65,190	108,627	43,437	66.6
Chingleput	20,855	9,189	11,666	56.0
North Arcot	48,719	27,370	21,349	43.8
South Arcot	19,232	10,584	8,648	45.0
Tanjore	63,876	32,538	31,338	49.0
Trichinopoly	16,001	7,649	8,352	52.1
Madurai	34,129	15,838	18,291	53.6
Simanelly	23,275	10,722	12,553	53.9
Coimbatore	22,572	12,789	9,783	43.3
Nilgiris	4,963	3,022	1,941	39.1
Salem	27,503	24,200	3,303	12.0
South Canara	19,191	14,156	5,035	26.2
Malabar	39,800	24,079	15,721	39.5
Total	807,621	308,808	498,813	61.8

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Excluding Madras the percentage of duties varies from 118 in Salset to 109 in Godevarim. The exemption of incomes below Rs. 500 appears to have afforded great relief to the poorer classes, and no difficulty was experienced in working the act. The number of appeals presented to the Board was 121 only against 209 in the previous year. In 17 cases the assessment was either permitted or modified.

The charge for the collection of the tax fell from Rs. 45,000 in 1877/78 to Rs. 9,000 in 1880/81, owing principally to the abolition of the special establishments maintained in the districts for this purpose, and to the reduced amount of Commission allowed to municipalities in the districts with reference to the district receipts. In the town of Madras the work of collection was taken over by the Deputy Collector of Customs from the Madras Municipality.

3. Excise.

Excluding the transactions in account of opium which will be separately treated, the aggregate receipts under the other heads of Excise amounted to Rs. 57,76,205 in 1880/81, against Rs. 59,44,495 realized in the previous year and Rs. 63,39,000 realized in 1878/79. The amounts realized in the districts in each of these years are

as follows: the remaining receipts consisting of the proceeds of duties in the town of Madras.

1878/79	Rs. 57,76,205	1540
1879/80	Rs. 59,44,495	1540
1880/81	Rs. 57,76,205	1540

The revenue of last year, excluding percentages in the town of Madras, has thus fallen by Rs. 2,67,775 below the receipts of the previous year, and by Rs. 4,71,437 as compared with 1878/79. The following table compares the receipts, District by District, for the three years in question.

	1878/79	1879/80	1880/81	Difference
Gajam	15,272	14,205	14,270	+ 2865
Vizagapatnam	165,243	159,310	195,576	+ 36266
Godevarim	270,213	362,432	464,108	+ 101,676
Histana	211,567	222,709	221,065	- 1,644
Nellore	80,966	117,614	94,224	- 23,390
Chandrapur	21,322	17,000	47,922	+ 30,922
Belthang	777,700	662,922	445,205	- 117,697
Thunab	245,540	219,000	191,679	- 27,321
Chunglod	211,757	200,700	149,029	- 51,671
North Arcot	300,401	390,200	319,222	- 70,978
South Arcot	258,208	241,200	317,722	+ 76,522
Tanjore	475,062	475,901	497,000	+ 21,099
Pichimidi	136,217	159,920	166,775	+ 6,855
Madurai	272,600	194,100	139,985	- 54,115
Trichinopoly	220,637	150,000	115,169	- 34,831
Coimbatore	24,560	26,781	21,346	- 5,435
Vijayan	96,222	194,223	190,400	- 3,823
Salset	39,270	219,211	272,700	+ 53,489
South Canara	158,125	155,975	148,000	- 7,975
Malabar	260,597	219,530	224,645	+ 5,115
	51,71,437	49,66,727	46,98,902	- 2,67,775

On the two adjoining parts of District
which supports most fully for
the purpose, the decrease in
Revenue on compared with the
previous year is Rs. 2,90,000 while
compared with 1875-76 the de-
crease amounts to the large sum
of Rs. 7,90,766. So great has been
the loss of population & some
of these districts in consequence of the famine
that the early falling of the Revenue will be
anticipated.

The Charges under Excise decreased
from Rs. 2,16,000 in 1879/80 to Rs. 1,90,774 in
1880/81 by Rs. 25,226 the saving being ac-
counted to the decrease of which Calcutta
Arack, which is purchased for sale in
the town of Madras, was continued
for, and to a smaller number of firms being
maintained as Madras under Govern-
ment management.

The receipts in the town of Madras
rose from Rs. 9,77,765 in 1879/80 to Rs. 10,77,283
in 1880/81 but were below the estimate of
1875-76 by Rs. 36,000. This fall however is main-
ly as a portion of the collection made
in 1875-76 formed a part of the town of
Madras were subsequently transferred to
the

Madras
District
Revenue
Charges
Excise
Arack

Madras
District
Revenue
Charges
Excise
Arack

the Chingleput District. 1548
A new source of Revenue has
been added by the extension to the Dis-
trict of the opium Act of 1878 from the
1st July 1880. The principal items of Re-
venue under this head are (1) the pass
duty levied at Chidambaram at Rs. 700 per chest
of the Madras Native Opium purchased
for import into the Presidency (2) the
proceeds of the monopoly of retail sale
of opium and intoxicating drugs (3) the
monthly duty of one rupee levied on each
shop licensed for the sale of the drug,
and (4) the fee of Rs. 25 per annum levied
for each license for the sale of poppy heads.
The import of opium for local consumption
has been left generally to private enterprise
for the Hill tracts of Vizagapatnam, however,
special arrangements were made a stock
of this drug being maintained by Govern-
ment for supply to retail dealers at prices
involving at present a permission of a portion
of the pass duty. The concession was
made on the consideration of supplies and
retardance of pass under present rules
and restrictions caused serious distress
and discontent among the Hill tribes.

The

The Revenue Department has been notified
amounting to Rs. 50,000 per annum for
Rs. 13,000 per annum for the year 1971-72.

Caroline

The revenue under the head and
of two divisions Sea Customs and
Land Customs. The following are the
receipts under the former head for the past
and for previous years.

1787-1788

1877-78—1925-26

187-30-1

100

100

1936-1937

The interest of Rs. 80000 on the receipts of the previous year is made up of a gross dividend of Rs. 25000 on 100 shares, but mostly on Government Securities and a balance amounting to Rs. 55000 in the remaining 100 shares. The largest decrease being in collections and bank balances. From the following statement it will be seen that the improvement is caused almost entirely and directly by the large increase due to a more extensive export of paddy and rice to foreign countries.

Quintessence being entered & allowed by the stamp
of all receipts in 1880 for under the head
of Indigo in consequence of its exemption
from duty.

Articles of Imports

	1879-80	1880-81
Spirits	379,712	392,200
Cotton piece goods	378,138	370,327
Cotton twist and yarn	220,700	249,329
Wines and liquors	91,026	99,400
Metals	66,278	87,083
Apparel	65,157	66,270
Spices	38,360	58,193
Provisions	21,666	24,576
Hardware and Cutlery	16,711	21,427
Liquors, Ale, Beer, &c.	8,474	8,820
Drugs and Medicines	11,048	14,394
Wool Manufacture of piece goods	11,036	11,107
Grains &c.	8,718	10,369
Sundry others	63,990	73,502
	<u>4379,020</u>	<u>1528,858</u>

Articles of Exports

Shoe sold on the truck	202.205	517.674
Indigo	173.936	
Paddy straw in the bush	50.126	101.240
	227.177	718.734
Miscellaneous Revenue	40.790	44.069
Total for Customs	2126.987	2291.859

15th

The charges for the collection of the Land Customs Revenue have been as follows:

1877-78 Rs. 1,00,000
1878-79 Rs. 1,00,000
1879-80 Rs. 1,00,000

This decrease is chiefly due to the absence during the year of the Permanent Collector of Customs at Madras and to the absence of Customs at Madras and to the absence of Customs at Madras.

The Land Customs Revenue has been as follows during the past five years:

1876-77 Rs. 1,00,000
1877-78 Rs. 1,00,000
1878-79 Rs. 1,00,000
1879-80 Rs. 1,00,000
1880-81 Rs. 1,00,000

Although there is not much variation in the total collections of 1880/81 compared with the previous year there has been a falling off of Rs. 10,000 in South Arcot and Malabar, chiefly in consequence of the exemption of duties from duty. On the other hand, the increase which occurred almost entirely in Tanjore is due to the larger export of paddy to Ceylon and Madras. The charges for collection of the Land Customs Revenue amounted to Rs. 21,472 in 1880/81 or 10.9 per cent of the receipts against Rs. 20,000 in 1879/80.

The arrangement of the duties in the previous year with the South Arcot Railway Company to collect Customs duty on goods passing into and from the French territory (Pondicherry) proved unsatisfactory and the work of collecting the duty was resumed by Customs Officers of Government towards the end of 1880/81.

Recapitulation. The total receipts of Salt Revenue under all heads amounted during the year to Rs. 1,56,43,369 showing a decrease of Rs. 90,000 or 0.57 per cent on the receipts of 1879-80.

Value of Salt for Home and Island Consumption and for fish curing	Rs. 1,00,000	
Duty on salt imported and charged for consumption	Rs. 1,00,000	
Salt sold for Cash to the French Government	Rs. 1,00,000	
Export by sea	Rs. 1,00,000	
	Rs. 1,56,43,369	
Deduct:		
Value of salt issued on the credit system and not paid for	Rs. 1,00,000	
	Rs. 1,56,43,369	
Collections on account of salt issued on credit in the previous year	Rs. 1,00,000	
	Rs. 1,56,43,369	
Less miscellaneous Receipts	Rs. 1,00,000	
Total Receipts	Rs. 1,56,43,369	

The decrease in the Customs duty was due principally to the operation of the Portuguese Treaty and of the Salt Transport Act (No. XVI of 1879) which checked imports from Goa and Damão. The dutiable imports amounted to only 3,385 and 54 pounds in South Arcot and Malabar against 4,505 and 1,115 pounds respectively in 1879-80. The decrease in the Customs duty

The quantity of salt imported and stored in
 the previous year and cleared in the year was
 1,00,000 tons. There has been a very large increase
 in the duty free imports from the year being
 1,02,000 tons.

The decrease in the Excise duty was
 caused by the large sales of Government
 Reserve stocks at the various stations of
 the frontier and the large quantity of
 the falling off in the population was due
 to the fact that the salt was supplied to
 Travancore from the Government stocks
 of 1920 pounds which remained in the
 at the end of 1879-80, and the amount of
 to Calcutta. The salt was shipped to Calcutta from the station
 District, under the provisions of the
 a Native firm, out of the large quantity
 purchased at the Government Auctions.

The decrease in the Miscellaneous Receipts
 is more than accounted for by the transfer
 of fines and forfeitures for breaches of the
 laws to the Local Courts under the Act
 dated September 9, 1879.

Of the total receipts, Rs. 10,35,597 were
 realized on account of salt sold for cash
 and Rs. 20,90,000 on salt issued on credit.

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 7
 both before and during the year. The value
 of salt issued on credit and not paid for
 during the year is excluded from the above
 figures. It amounted to Rs. 18,30,390 at
 the end of 1879-80.

It should be explained that the
 total receipts of the year as given above do
 not include the Revenue realized in Bombay
 on salt imported into that Presidency.
 If this item be added, and the duty paid
 on the Presidency on salt exported to the
 Bombay Presidency be deducted the comparison
 and between the Salt Revenue of the past
 three years will be as under:

Year	Revenue realized			Total	Deduct duty on Export to Bombay Presidency	Net Revenue
	in Madras	in Bombay	in Goa			
	R.	R.	R.	R.	R.	R.
1878-79	14,63,245	12,47,193		25,79,338		25,79,338
1879-80	15,73,335	9,94,420		16,27,835	42,125	16,85,710
1880-81	15,64,229	12,46,100	2,50,000	18,60,329	55,365	18,12,964

There was then really an increase
 in the Revenue which is fairly satisfac-
 tory. The increase which is 136 per cent
 is not, however, commensurate with the
 increase in consumption which amounted

to be put out owing to the decrease under the heads of Cost Price of salt exported to Spanamcore and all other lanes, and to the outstandings on the Credit system at the beginning of the year being then larger than those at its close.

The resulting increase of expenditure is due to the increase of the population of the Native States. This document, however, correctly represents the burden of taxation as no account is taken of the population (owing) to the fact that in the Native States the Central Revenue and District Revenue are not included.

Charges. The total charges of the year amounted to Rs. 14,01,407 exclusive of the cost of the Salt Police, which was ordered to be debited to a separate head 20. Police. Compared with 1879-80 there was an increase of Rs. 4,67,552 or 33% as per detailed statement.

The increase is not to be obtained entirely in the purchase of salt.

Items	1879-80	1880-81	Difference
Salaries of Commissioner, Deputy Commissioner, and Assistant Commissioners	90209	140522 +	20013
Superintendents and Assistant Superintendents	69399	67578 -	1821
Establishment	120451	120424 +	27
Travelling allowance	18479	27020 +	8541
Contingencies	27769	29270 +	1501
Temporary Establishment	6269	14786 +	8517
Petty construction and repairs (including blocks for houses, factories and storages)	70012	87084 +	17072
Rewards	1800	8890 +	9190
Purchase of Salt by private trade	388745	722026 +	333281
Conveying & storing salt	93539	199696 +	106157
Miscellaneous	31292	13806 -	17286

Total 9,34,050 14,01,407 + 4,67,352

The large increase under the heads of Native Revenue & payments to manufacturers and conveying and storing is owing to the quantity of salt manufactured having been very much greater than in the preceding year, and the increase under Petty Construction Works, & the execution of works postponed in previous years. Under Establishment, the increase is due to the increments of the

The Commissioners and Deputy Commissioners salary to the maintenance of Executive Agents, to the employment of the higher grade officers throughout the year which was not the case in 1879-80, and to the grant of deputations, and to the officers who acted for the Commissioner during his absence from duty.

In the year under report proposals were submitted for the reorganization of the Salt Department, including the constitution of a separate departmental Executive Agent in the model of that obtaining in Northern India. The proposals were generally approved by the Local Government and also by the Government of India. Before passing final orders, however, the latter called for detailed information regarding the executive working of the scheme, which has been furnished.

C. Stamps

Under this head the receipts during the last five years have been as follows:

	Court Fees	General	Total
Rs.	Rs.	Rs.	
1876-77	1,45,076	7,97,775	9,42,851
1877-78	22,99,221	10,90,091	33,89,312
1878-79	23,52,900	19,66,151	43,19,051
1879-80	30,55,075	19,64,439	50,19,514
1880-81	34,07,585	20,72,305	54,79,890

Under Court Fee Stamps there was a great increase of 1,00,778 in the receipts of 1880-81.

Rs 1,00,000 received in Madras, Madras, Vizagapatam and South Canara, and a demand of 1,08,400 in the other two districts. In the sale of General Stamps there was a great increase of 9,30,779 in eight districts, Madras alone contributing 53,854, and a decrease of 41,400 in the other districts. The increase is chiefly attributed to increased litigation and to the larger number of transactions in Madras in connection with gold mining. Vizagapatam also improved from the last year, its total receipts rising from 37,629 in 1879-80 to 47,204 in 1880-81, or by about 25.8 per cent.

In the charges for the collection of the Stamp Revenue there has not been any material variation. They amounted to Rs. 44,264 in 1880-81 or 2.6 per cent. of the revenue against Rs. 143,508 or 2.8 per cent. assessed in the year preceding.

D. Other Heads

The aggregate of the receipts and charges under the remaining heads of Account in the Imperial Section are as follows:

	1879-80	1880-81	Difference
Rs.	Rs.	Rs.	
Receipts	7,60,000	8,95,100	1,35,100
Charges	44,264	44,264	0

These figures exclude the numerous small
 items on account of Provincial and District
 Deficits and Surpluses.
 The above figures are the result of
 the results of a year's business of the
 the heads noted below and are the result of
 1915-16. These are noted in the following
 paragraphs. The heads in which a decrease
 occurred are the following:

Interest	1,36,089
Law and Justice	78,987
Stationery & Printing	9,691
Miscellaneous	28,310
Gain by Exchange	41,516
Total	2,94,593

The decrease under Law and Justice is due to a
 Credit of Rs. 25,000 on the account of 1915-16
 and to the direct transfer to the account of
 the Government of India of the sale proceeds
 of Government Coffee Land. The interest receipts
 were 10,79,000 in 1914-15 and 10,79,000 in 1915-16
 recovery in that year from the Government of
 India of arrears of interest in the loan granted
 to it and also to large payments in the year of
 interest in the affairs of the Government of India
 during the financial year. The only other heads
 occurred

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 occurred under the head of Revenue and is
 due to the exhaustion of the balances of the
 stocked Military and Medical Funds from
 which transfers were annually made to the
 credit of Imperial Services.
 The heads under which an increase
 of revenue occurred are the following:

Forests	1,36,089
Law and Justice	78,987
Stationery & Printing	9,691
Miscellaneous	28,310
Gain by Exchange	41,516
Total	2,94,593

Under Forests the increase is due to an
 unusually large demand for timber from
 Government forests during the year. The
 increase under Law and Justice is owing
 to Government securities belonging to undivided
 estates having been transferred to the credit
 of Government to a larger extent in 1915/16
 than in the previous year. The only other
 items of increase requiring notice are bene-
 cellaneous and Gain by Exchange, which
 are almost entirely due to the recoveries from
 the various States of dues in connection
 with the supply of stores by the Secretary
 of State for India on account of the
 Indian

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 The increase in charges amounting to Rs 12,96,045 is made up of a gross decrease of Rs 77,619 and a gross increase of Rs 13,73,664. The decrease was in the following heads:

Decrease
 Streets ————— 29,220
 Milit ————— 5,000
 Administration ————— 17,537
 Police ————— 6,205
 Marine ————— 11,510
 Medical ————— 2,500
 Total 77,619

Excepting streets in which the decrease is entirely due to small alterations in the number of men and horses and the number of animals under which is due, the decrease in the receipt side, to the transfer to the account of the Government of India of the transactions relating to Government of India, the other items of decrease are not of sufficient importance to require notice here.

Under the following heads a gross increased expenditure of Rs 13,73,664 was incurred:
 Interest

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 24
 41
 Increase
 Rs

Interest ————— 20,952
 Refunds ————— 1,35,554
 Minor Departments ————— 59,893
 Law and Justice ————— 32,240
 Ecclesiastical ————— 8,851
 Stationery and Printing ————— 8,702
 Political Agencies ————— 13,713
 Allowances and Assignments ————— 53,972
 Pensions ————— 1,77,988
 Miscellaneous ————— 24,015
 Irrigation ————— 11,156
 Loss by Exchange ————— 3,40,874
 Total 13,73,664

The increase under Interest is due to the increased assets of the Civil Fund in deposit with Government under Refunds to the payment of Rupees 50,285 as compensation to the Rajah of Kalastri for the loss

of

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of rent and for the value of trees and
buildings on land taken up for roads,
and also to the payment of other
large special refunds on account of
Excess and Customs. Under Miscellaneous Department,
the Excess consists of a small increased
outlay on Cinchona Plantations and
of the charges on account of the Census.
The increase under Education and
Justice is due to smaller savings,
in 1880/81, on account of the ab-
sence of officers on leave to Europe.
The payment of Rupees 639,000 to the
French Government at Pondicherry
on account of Salt Compensation pay-
able to it, and which up to 1879/80
constituted a charge against the
Government of Bengal, accounts for
the Excess under Allowances
and Assignments, which however
has

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has been to some extent diminished
by the extension of the system of making
payments to religious institutions by
means of direct grants of land revenue
in lieu of payments from the Treasury
which were debited to this head. The
increase under Pensions is entirely owing
to the great reductions which were
effected during 1879/80 in the esta-
blishments of the Survey Settlement
and Public Works Departments. The
only other important item of increase
is Loss by Exchange, which is owing
to the Secretary of State's drawings
having amounted to Rs. 36,70,000 in 1880/81,
against Rs. 19,04,583 in the previous year.
Imperial Services (b) Public Works.

This section treats, as usual,
only of that portion of the Public
Works Expenditure which is of
an Imperial nature, the Provincial
part

particulars being dealt with in a subsequent part of this report under the head of Revenue Services. The following table gives the particulars of the Income under this head:-

Income. Imperial Public Works

1. Military	18,096	20,505	+ 2,409
2. Other Services	3,600	2,938	- 662
3. Irrigation			
Capital Productive	10,065		
Capital Ordinary	512		
Revenue Account	116,396	116,466	+ 30,072
Works for which Capital			
Revenue Accounts are kept			
Works for which neither			
Capital nor Revenue accounts kept	18,002		
Agricultural Works			
		6,752	- 2,538
		5,712	

Total Income 255,465 186,038 - 69,427

Excluding from the figures of 1879-80 the refund of Rs. 100,000 from Government funds on account of the Madras Water supply Project, as the similar refund for the following year is deducted for extra, the result is an increase of Rs. 30,563 which consists of the profits of the Dawlathewaram Workshops.

The details of Expenditure under this head are as follows:-

Expenditure. Imperial Public Works.

	1879-80	1880-81	Difference
1. Military			
Original Works	21,227	139,576	+ 118,349
Repairs	190,125	277,447	+ 87,322
Establishment	158,709	99,265	- 59,444
Tools and Plant	26,023	9,925	- 16,098
2. Other Services			
Original Works	34,145	119,131	+ 84,986
Repairs	4,865	3,313	- 1,552
Establishment	38,557	28,362	- 10,195
Tools and Plant	2,957	3,040	+ 83
3. Military & Other Services receipts refunded	1,257		- 1,257
4. State outlay on Guaranteed Railways	127,530	111,785	- 15,745
5. Irrigation			
Productive Public Works Capital account	303,115	110,893	- 192,222
Subsidizing Capital Outlay			+ 70,494
Irrigation & Navigation Works for which Capital & Revenue Accounts are kept			
Capital	211,367	563,105	+ 351,738
Productive Public Works Revenue Acct.	658,223	569,798	- 88,425
Irrigation & Navigation works for which Capital & Revenue Accounts are kept			
Revenue	54,888	78,095	+ 23,207
Irrigation & Navigation Works for which Capital & Revenue Accounts are not kept	119,696	575,603	+ 455,907
Agricultural Works	274,272	285,682	+ 11,410
Receipts on Revenue Accounts refunded	767		- 767
Ordinary Agricultural receipts refunded	4,568		- 4,568
Expenditure on Madras Urban Works			
Imperial other Services	370,781	650,507	+ 279,726
Imperial Capital Financial Public Works	850,000	700,000	- 150,000
Total Expenditure	4471,844	4685,598	+ 213,754

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Under the first four heads there has been a net increase of Rupees 196,440, which is chiefly owing to the general restriction placed on Public Works Expenditure during 1879/80 having necessitated larger allotment in the past year. The charges for Establishment Tools and Plant do not however show a proportionate increase in consequence of a change of system in the division of these charges between the various services. Under Irrigation there was a reduced expenditure of Rupees 222,492 on the whole, the chief causes being the more utilization by the Collectors of the Grants for Minor Irrigation Repairs, and the inadequacy of the existing establishment to undertake the works budgeted for, the variations in detail being owing to corrections of errors and changes of classification. The only other item requiring

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requiring notice is the outlay on Harbour Works, which shows an increase of Rs. 159,806. It is however still below the Budget Assignment for the year, by Rs. 156,643. The total outlay on this work to the end of March 1881 is Rupees 53,52,916.

Imperial Services (C) Postal and Telegraph. Postal.

In consequence of the transfer of the Money Order Department from the 1st January 1880 from the Account Department to the Postal Department, the postal receipts and payments since that date have considerably increased.

That the charges of the Department are in excess of the receipts is probably due to the fact that more money orders are drawn by other Presidencies against

this Ministry than vice versa.

Receipts Imperial Department

1876-77	11,50,206	87,569	27,249
1877-78	11,45,971	84,708	29,620
1878-79	11,50,762	85,107	30,655
1879-80	11,54,526	89,791	30,235
1880-81	11,56,672	89,222	31,450

The following statement gives the number of Post Offices which existed on the last day of each year, and the approximate number of documents received for delivery during the year.

Post Offices and Documents

1876-77	11,50,206	87,569	27,249
1877-78	11,45,971	84,708	29,620
1878-79	11,50,762	85,107	30,655
1879-80	11,54,526	89,791	30,235
1880-81	11,56,672	89,222	31,450

The increase in the number of offices is small compared with the increase in the number of documents, the latter being partly due to the extended use of post cards and partly to the natural growth of correspondence.

Telegraph

Telegraph

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25

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The receipts and charges of the Telegraph Department during the last five years have been as follows:-

	Receipts	Charges	Differences
1876-77	6,00,301	7,02,130	+ 1,01,829
1877-78	6,77,838	8,65,673	+ 1,87,835
1878-79	5,21,478	8,41,105	+ 3,19,627
1879-80	5,71,571	10,52,257	+ 4,80,686
1880-81	5,94,521	10,40,232	+ 4,45,711

Excluding the first two years, the collections of which were abnormal from the extensive use of the telegraph during the famine which then prevailed, there has been a gradual increase in the receipts from 1878-79, due partly to the extension of the lines, and partly to the larger requirements of the public. The variations on the charges side occurred chiefly in the charge for the construction and repair of lines.

Imperial Services (d) Military

The following is a summary of the

the income and expenditure under this.

Large Services

	1879-80	1880-81	Difference
Income	19,43,894	19,12,696	- 31,198
Expenditure	29,89,852	28,43,701	- 12,58,771

The Chief heads of income are as follows:

	1879-80	1880-81	Difference
1 Army & Garrison Staff		14,902	+ 14,902
3. Regimental Pay, Allowances & Charges	2,59,206	2,52,824	- 6,380
4. Commissariat Establishmt. Supplies & Services	10,73,908	9,08,359	- 16,54,9
5. Remount	2,50,000	2,52,970	+ 2,970
6. Clothing	1,24,023	1,05,514	- 18,509
7. Barracks	13,669	14,997	+ 3,328
8. Administration of Hospitals & San.	2,000	2,419	+ 419
9. Medical Establishmt. Supplies & Services	38,909	36,609	- 2,300
10. Ordnance Establishmt. Stores & Ammunition	2,05,127	1,31,102	- 74,025
12. Education	7,196	1,626	- 5,570
13. Transport Charges	2,291	7,494	+ 5,203
14. Miscellaneous Services	62,935	42,394	- 20,541
15. Military Pensions	1,640	6,159	+ 4,519
19. Indian Service Family Pensions	2,89,59	3,30,62	+ 41,03
	19,43,894	19,12,696	- 31,198

There has thus been a gross decrease of Rupees 3,40,638 under some heads.

heads and an increase of Rs 309,440 under others. The only large items of decrease are (3) and (4), in which the receipts of 1879-80 were abnormally large, owing to arrears recoveries in one case and a special adjustment of the value of stores in connection with the Straits Settlements in the other. In item (10), the decrease is due to the value of stores supplied to the Civil Department having been deducted per contra instead of being credited here, to a larger extent in 1880/81 than in the previous year. In the items of increased receipts, those requiring notice are (5) and (6): in the former, the increase consists of the value of 364 horses and other supplies made to the 14th Hussars for service in South Africa; and in the latter, to a large adjustment in 1880/81 on account of clothing supplies made to the Hyderabad Contingent.

On the Expenditure side, the details of Military Services are as follows:-

Army
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1879-80 1880-81 Difference

1. Army and Garrison Staff	105000	102000	- 3000
2. Administration Staff	41500	41500	-
3. Regimental Pay Allowance & Clothing	107500	107500	-
4. Commissariat Establishments	42500	42500	-
5. Remounts	32000	32000	-
6. Clothing	22400	19400	- 3000
7. Barracks	49000	50600	+ 1600
8. Administration of the Fishery	9100	8672	- 428
9. Commissariat Establishments	99500	92500	- 7000
10. Ordnance Establishments & Carriage	93900	91000	- 2900
11. Ecclesiastical	6500	6200	- 300
12. Education	14500	15200	+ 700
13. Sea Transport Charges	27400	29000	+ 1600
14. Miscellaneous	20600	20300	- 300
15. Mounted Corps	5100	7000	+ 1900
16. Rewards for Military Services	2130	2030	- 100
17. Retired Officers	7000	7000	-
18. Military Pensions	251200	236400	- 14800
19. Widows Pensions & Carriage	2300	2500	+ 200
20. Superannuation Pensions	6000	5700	- 300
Total Expenditure	296000	281700	- 14300

Under four heads only has there been increased expenditure aggregating Rs. 43,667 the chief cause

1540 53
 being the formation of the Irrawaddy State Railway Rifles, Dukes and Artillery and the Akyab Rifle Volunteers. There was a gross decrease of Rs. 13,02,738 under all the other heads the chief causes being the reduction of the European Infantry below its normal strength during certain periods of the year, smaller charge on account of Compensation for dearness of provisions owing to the fall in the prices of grain, and to larger expenditure in the previous year on account of transport of troops to Burmah.

Chapter III.

Provincial Services

This is subdivided into two Sections Provincial Proper and Un-fettered Local Funds. The income and expenditure of the former are as follows:—

Income Provincial Paper

Major Heads 1879-80 1880-81 Differenced

Registration	58816	57625	1191
Minor Departments	71000	72724	1724
Law and Justice	259437	235330	24097
Police	423951	229724	194227
Marine	17629	16562	1067
Education	154471	172969	18498
Medical	103903	102611	1292
Stationery & Printing	31224	145000	113776
Interest	2701	2622	79
Miscellaneous	37660	70899	33239
Irrigation & Navigation	74070	132071	58001
Other Public Works	187069	202060	15191
Adjusting Receipts	237870	37012	200858
Imperial Allotment	8486120	8530000	43880
Provincial Deficit	73900	173900	100000
	10381315	10593284	211969

Expenditure Provincial Paper

1540
28

Major Heads 1879-80 1880-81 Differenced

Refunds	8515	6028	2487
Land Revenue	29045	42185	13139
Forest	21	202	1
Excise	339	90	239
Customs	5702	4952	3750
Salt	8960	4942	4018
Stamps	827	381	446
Registration	365131	395199	30068
Post Office	106702	108156	1454
Administration	2080	1185	895
Minor Departments	124186	146098	21912
Law and Justice	1382710	1155955	226760
Police	3805286	3832796	27510
Marine	27832	26196	1636
Education	1005428	991373	14075
Ecclesiastical	5906	5523	383
Medical	632589	618229	14360
Stationery & Printing	690871	631526	59345
Political Agents		12	12
Miscellaneous	358069	199670	158399
Famine Relief		320743	320743
Irrigation & Navigation	216701	306979	90278
Other Public Works	1151210	1547499	396289
Adjusting Payments	396032	247547	148485
	10327161	10593284	266123
Provincial Surplus	54154		54154
	10381315	10593284	211969

On the receipt side there was
a gross decrease of Rs 229,133 under
a few heads, and an increase of Rs 222,424
under others, besides the allotment
from Imperial Services which
was raised in 1880-81 and account of
the newly created appointment of Surgeon
General with the Government of Madras.
The gross decrease above mentioned
is chiefly the result of the actuals of
1879-80 having included a receipt
of Rs 1,95,870 from Fettered
funds on account of aid given
there in the previous year, whereas
the receipts on that account in
1880-81 amounted to Rs 928
only.

The heads under which
the receipts have improved being
large & extent, and (1) Registration, in which
the increase is due to the importance

of

1540
29 57
of registration becoming more
generally known to the people,
(2) Police, in consequence of larger
recoveries in 1880-81 from muni-
cipalities towards the cost of the
Police Force employed in towns
than in the previous year, (3) Edu-
cation, by larger receipts of the
School of Industrial Arts, (4), Ir-
rigation and Navigation, by
the revised rates of traffic over the
Buckingham Canal having been
more fully introduced, and lastly
Provincial Miscellaneous, by the
improper credit to that head of
a sum of Rs 45,000 on account of
an adjustment in connection with
certain lands of the Rajah of Kalas-
tri taken up for roads. The item in
question should have been credited
to Imperial instead of to Provincial
and will be written back in due course.

W. J. S.

58
On the charge side of the
Provincial Services account, a
gross increase of Rs 901,405 occurred
under some heads, and a decrease of
Rs 6,35,382 under others.

The most important items of
increase are (1) Registration, due
to larger payments of commission
with reference to the increased receipts
referred to above (2) Minor
Departments, consisting for the most
part of arrear payments and amount
of the previous year of fees to the
Examiners conducting the Government
and Civil Service Examinations (3) Police,
which will be eventually charged
into a decrease of Rs 9,857 by the trans-
fer to Imperial Services of a sum
of Rs 37,367 improperly included under
Provincial (4) Famine Relief, con-
sisting of adjustments now made
on account of outstandings on the

1540/30 59
account (5) Irrigation and Navigation,
caused by the extension of the Buckingham
Canal, and lastly, under Public Works,
under which the outlay in 1879-80 was
considerably restricted, for financial
reasons, which were not in operation
during the past year.

In the items of decreased
expenditure, only three are noteworthy,
viz., those occurring under Law
and Justice, Stationery and
Printing, and Adjusting Payments.
Under the first head, the saving
is chiefly due to the reduction of
the number of prisoners in jail.
Under the second, to a smaller
demand for materials and stock,
and to smaller issues of Stationery
from the Depot to public depart-
ments; and in the third, partly
to a temporary aid of Rspees 86,807

having been given in 1879-80 -
 from Provincial funds to the
 Village Service Fund, which was
 such of payment occurred in
 the following year, and partly
 to diminished grant in 1880-81
 to Local Fund Act II of 1871 on
 account of Public Works.

The result of the Provincial
 transactions of 1880-81, as shown
 in the statement above, is a defi-
 cit of Rs. 1,78,988. The balance
 at the credit of Provincial Ser-
 vices on the 1st April 1880 -
 amounted to Rs. 4,82,563 and
 in consequence of the foregoing
 deficit is reduced to Rs. 3,03,565.
 The above balance however requiring
 in consideration adjustments to be
 made in the books of the current year,

is Rs. 3,87,939 as shown below: 1540/31

Balance on 31 st March 1881 as above	Rs. 3,03,565
Receivable from Village Service Fund Mellore District	86,807
— do — from Imperial Services on account of certain Police charges wrongly debited to Provincial	37,367
Payable to — do — on account of excess Miscellaneous Receipts	4,32,739 45,000

Approximate balance 31st March 1881 3,87,739

Unfettered Local Funds

In connection with Provincial Services
 and the transactions on account of unfettered
 Local Funds which are two in number:—

1. Cattle Pound Fund
2. Convict Labor Fund.

* This amount differs considerably from the
 closing balance as given in the last Report, on
 account of subsequent alterations, the chief
 among them being the incorporation into the Pro-
 vincial Accounts of the Buckingham Canal
 transactions.

As given in para 84 of last Report Rs. 5,24,554
 Deduct
 Buckingham Canal Charges of
 1879-80 subsequently brought on the
 Audit books Rs. 2,16,701
 Less Receipts of the year
 Rs. 74,070 plus balance Rs. 78,084 at
 credit of this account on the 1st April
 1879 1,52,154
64,547
4,60,007
 Add. Receipts raised subsequent
 to the last report chiefly under Police
 Rs. 20,311 20,306
 and Charges reduced 1,740
 Revised balance 31st March 1880. 4,82,553

Receipts

	1879-80	1880-81	Difference
XVI Land and Timber		66748	+ 66748
XVII Police	198676	205375	+ 6599
Total Receipts	198676	272023	+ 73347

Charges

	1879-80	1880-81	Difference
18. Minor Departments	32299	19762	- 3187
20. Police	116529	114571	- 958
20. Miscellaneous	1784	1695	- 69
24. Other Public Works	12708	40201	+ 27523
Adjusting Payments	41794	37871	- 3923
Total Charges	194694	214030	+ 19436
Surplus	3982	57893	+ 53911

Adding Rs 74,414 on the receipt side of 1879-80 and Rs 17,970 on the charge side on account of Council Labor Fund transactions of that year omitted in the above comparison in consequence of these transactions having been included under Fettered Funds in that year the difference on the total is reduced to Rs 2533 only. The balance at the credit of these funds on the 1st April 1880 was Rs 326313, and the surplus of the year's transactions, viz Rs 57893, raised the amount therefore to Rs 384206 and the 31st March 1881.

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Chapter IV.

Fettered Local Funds.

"The funds which fall under this category are the following:-

Local Fund Act IV of 1871

Jungle Conservancy Fund

Village Service "

Irrigation Cess "

Boat and Ferry .

Police Lodging "

Book Depot .

Beavers' Fee .

Badrachalam Road.

The following statements give the income and expenditure of these funds under the major heads of Account.

Income

Income. Settled Funds.

67

1540
34

Income.	Local Funds A.D. 14 of 1871.		Other Funds.		Totals.		Difference between 1880.81 and 1879.80 in Columns 5 & 6
	1879.80.	1880.81.	1879.80.	1880.81.	1879.80.	1880.81.	
I Land Revenue			127563	941936	127563	941936	+ 814373
III Forest			260419	235294	260419	235294	- 25124
VI Provincial Rates	1269807	2222424	2547500	1687470	6917307	3909894	- 3007413
XVI Law and Justice			74413		74413		- 74413
XVII Police			22436	23315	22436	23315	+ 879
XIX Education	37030	82190		32779	37030	74969	+ 27139
XX Medical	24440	24554			24440	16554	- 6886
XXI Interest	15051	40512	19503	126157	34554	33269	- 1185
XXIV Miscellaneous	256767	575274	20477	121063	557266	686337	+ 129271
XXVII Other Public Works	452598	422415	52170	108934	505460	537349	+ 32289
Adjusting Receipts	152294	24218	8770		237826	24218	- 152408
Total	5503629	5008997	3212300	3184442	8796012	8193459	- 632553
Deficits				54702		54702	+ 54702
	5503629	5008997	3212300	3209150	8796012	8218161	- 577866

Expenditure. Settled Funds.

Expenditure.								Difference
2 Interest on Loans	16424	13890			24429	12990		3340
3 Repairs	3796	5351	38	114	7600	5465		2135
4 Land Revenue	10170	10220	25169	2902730	2521170	2917220	+ 295900	
5 Forest			16660	166781	166660	166781	+ 121	
8 Provincial Rates			31474	23106	31494	33706	+ 1612	
17 Administration	49570	22644			49574	22544	+ 33976	
20 Police			19811	22699	19841	22699	+ 2858	
22 Education	385281	271969		416	385281	272385	+ 86904	
24 Medical	437988	405713			437988	415713	- 22275	
29 Vendors	750	1288			750	1258	+ 22	
30 Miscellaneous	426588	512393	2011	33586	428599	519799	+ 63380	
Other Public Works	2601502	3191233	2971	48793	2601502	3200026	+ 402754	
Adjusting Payments	212864	36087	2700	925	237870	37012	- 200858	
Total	4205112	4751718	273750	3209150	7002162	7960268	+ 958206	
Surpluses	1372512	257279	41480		1793352	257279	- 1536072	
Grand Total	5503629	5008997	3212300	3209150	8796012	8218161	- 577866	

As regards the trans-
actions relating to Local Funds
Act IV of 1871, there was a gross
decrease of Rupees 622,500 and
a gross increase of Rs. 47,528 among
the different heads on the receipt side,
the latter being chiefly due to the con-
tribution in 1880-81 of Rupees 20,460
from the Canal and Ferry Fund.
On the item of decrease, the largest
amounting to Rupees 526,423, oc-
curred on Provincial Rates, and
is due almost to the same cause
which led to the decrease in Land
Revenue under Imperial, that is to
say, to the enormously reduced amounts
of arrears which remained for collection
during the year as compared with the
previous year. There is only one other
item of decrease requiring notice, viz. Rs. 66,676 under

Adjusting

1540
35
Adjusting Receipts due, as stated
under Provincial Sewing —
above, to smaller contributions
from it on account of Roads and
other purposes. —

On the expenditure side
of Local Funds under Act IV of
1871, there was a gross increase
of Rupees 744,168, which occurred
mainly under the following heads.

1. Administration, caused by the
appointment of an officer for the
Inspection of Local Fund ac-
counts with an increased estab-
lishment for the Central Account-
ing Office, and by the establishment
of an establishment in the districts
for the local audit of the accounts
of this Fund, after the withdrawal
of the Public Works Agency for the
execution of its works, (2) Education

Caused

caused by the opening of a larger number of schools and by the grant of a larger amount of aid to private schools, (3) Miscellaneous, due to the larger requirement on account of Sanitation and Conservancy, and lastly, under Public Works, in consequence of the withdrawal of the Public Works Agency in the execution of Local Fund Works having postponed the carrying out within 1879-80 of many works which had necessarily to be executed in the following year.

In the aggregate the income of the Local Fund under Act II of 1871 fell by Rs 574,632 and the expenditure rose by Rs 546,602, as compared with the figures of

of the previous year. The income of the year however exceeded the expenditure by Rs 257,279, thereby raising the balances at credit from Rs 338,300 on the 1st April 1880 to Rs 374,403 at the close of the year, including the debt transactions. —

In the transactions of the other funds, there was in the Income side, an aggregate decrease of Rs 11,5295 under six heads, and an increase of Rs 99,5059 under the remainder. In the receipts under Land Revenue, there was a nominal increase to the extent of over 8 lakhs, by decrease under Provincial Rates in consequence of the transfer of certain village service fund collections from the latter to the former head.

Notwithstanding the sale
of Government Securities of the Village
Fund to the value of
Rupees 100000, the disbursements
of the year in connection with
that Fund exceeded the receipts
by Rs 190327, the increase being
due to larger arrears payments
in Kistna and to the introduction
of a revised scale of village es-
tablishment in Villars and
Chingleput.

Out of Rupees 1027000
which stood invested in Govern-
ment Securities, Rupees 100000
having been withdrawn by
sale as stated in the preceding
para, the Capital on the 31st
March

1540/38 75
March 1881 was reduced to
Rupees 927400 as follows:-

Kurnool	446500
Trichinopoly	150000
Salem	330900

Rupees 927400

The Booke Depot Fund
transactions appear now for the
first time in this report; having
been incorporated in the Govern-
ment Accounts from 1880. 81. -
Prior to that date, the Fund
was outside the Government
Accounts. -

Excluded Funds

The following is an abstract of the transactions pertaining to the funds which fall under this category. - The last in the list, viz. District Road Fund, has long ago ceased to exist; the small balance still at credit merely awaiting clearance by adjustment.

Receipts - Excluded Funds

Funds	Opening Balance April 1879	Actuals 1879-80	Actuals 1880-81	Total
1. Educational Building Fund	32342	59435	17347	109524
2. Endowment Fund	5137	9936	16988	32111
3. Port Fund	493356	272996	288963	1055313
4. University Free Fund	4701	54291	59869	118861
5. Contingent Fund	2343	12334	11863	26540
6. District Road Fund	200	224		32
Total	538039	409312	395030	1342381

Charges - Excluded Funds

Funds	Actuals 1879-80	Actuals 1880-81	Closing Balance 31 March 1881	Total
1. Educational Building Fund	62105	23627	17792	109524
2. Endowment Fund	9792	11874	10445	32111
3. Port Fund	184499	197129	673625	1055313
4. University Free Fund	58992	57284	2585	118861
5. Contingent Fund	12160	10703	3677	26540
6. District Road Fund			32	32
Total	333548	300677	708156	1342381

It will be seen that the total balances of these excluded funds rose in the two years by Rs 170,117, the largest increase occurring in the transactions of the Port Fund, the flourishing condition of which led to a recent proposal to relieve the Imperial and Provincial Revenues for the future of all but very exceptional - Marine Charges. - The Educational Building Fund is the only other which requires notice. - Besides the reduction of Rs 14,950 in the Cash credit in favor of this Fund, according to the foregoing statement, its funded Capital

was

was also increased upon to
the extent of Rs. 11,500 in the
two years, reducing the Capital
to Rs. 92,000 on the 31st March
1881.

The following statement gives the
amount of loans granted by Government
from time to time, and the sums out-
standing on the 31st March 1881. The
principal items so outstanding are:-

9
19-80

1540
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Chapter V.

Loans.

The following statement gives the
amount of loans granted by Government
from time to time, and the sums out-
standing on the 31st March 1881. The
principal items so outstanding are:-

	Ruprs.
Maisur State	80,00,000
Rannad Zemindari	14,22,830
Madras Municipality	14,30,000
Sundry others	7,48,929
	<u>116,01,759</u>

Account

Account of Loan Transactions in 1880-81.

1880
41

Persons and Corporations to whom loans have been granted	On what Account	Amount of loan of previous year	Amount of loan of current year	Amount repaid	Amount of interest repaid	Amount of interest unpaid
Madrass Municipality	For the supply of water	14,30,000 4	14,30,000	14,30,000	14,30,000	57,200
Nagapattinam	For construction of a market	25,000 4 1/2	14,583 5 4	14,583 5 4	2,083 5 4	12,500
Paimbatur	For improvement of water supply	4,000 4 1/2	2,400	2,400	400	2,000
Pudukottai	For erecting tiled houses	2,000 5	1,554 1 10	1,554 1 10	316 2 4	1,237 15 6
Pudukottai	For construction of a bridge	12,220 4 1/2	10,734 1 5	10,734 1 5	470 7 11	10,263 9 6
Quannar	For erecting a market shed	7,228 4 1/2	4,576 15 8	4,576 15 8	180 2 7	4,396 10 1
Thangalore	For improvement of a market	9,150 4 1/2	5,490	5,490	915	4,575
Saidapet Local Board	For construction of a bridge across the Kavalayam	199,790 4 1/2	190,180 7 2	190,180 7 2	6,772 2 1	183,408 5 1
Tinnivally	For repairing the bridge over the Southern river	30,000 4 1/2	29,614 2	29,614 2	29,614 2	33 3 8
Calicut	For the completion of the road to the Ghazal head and up to the bridge in Wyndham	59,000 4 1/2	65,314 3 2	65,314 3 2	4,665 4 9	60,648 14 5
Tellicherry	For the completion of the road to the Ghazal head and up to the bridge in Wyndham	60,000 4 1/2	52,811 3	52,811 3	52,811 3	24,311 3 9
Ramnad Zemindari	For the liquidation of the debt of the Estate	127,283 5	127,283 0	127,283 0	127,283 0	64,211 6 2
Ramnad Zemindari	For repairs and improvement of the Estate	20,000 5	15,000	15,000	15,000	12,579 12 3
Bangalorepalle Nawa	For the liquidation of the debt of the Estate for repairs and improvement 1878-1879	200,000 6	269,710 10 7	269,710 10 7	14,201 8 8	255,509 1 11
Saghirpur of Sindhoo	For repairs and improvement of the Estate 1878-1879	2,500 4	1,471 13 5	1,471 13 5	134 7 6	1,337 5 11
Shivaganga Zemindari	For repairs and improvement of the Estate	150,000 6 1/4	110,000	110,000	21,000	89,000
Shivaganga	For the relief of the poor	26,300 8	26,300 8	26,300 8	26,300 8	26,300 8
Salancattur	For liquidation of debt and repair of irrigation works	55,000 4 1/2	43,000	43,000	43,000	43,000
Chinkalapatti Vastu	For restoration of an old irrigation channel for the improvement of the Estate 1880-81	10,000 6 1/4	10,000	10,000	10,000	10,000
Maisur State	Balance on account of	80,00,000 5	80,00,000	80,00,000	80,00,000	40,00,000
		11,58,589 1	94,000	11,58,589 1	54,100 7 4	11,04,489 9 8
		11,58,589 1	94,000	11,58,589 1	54,100 7 4	11,04,489 9 8

N. 4297

J. H. Longston
Offg. Accountant General

Fort Saint George
Account. General's Office
1st November 1881.

1881
Public Dept
(Admin. Rep.)

R.D.

240V 81

1881-82
187

CURRENT

2202

Trans. in
Place
Savings bank
char. 100/100

1540
42

For...

12/11

Note -
There are always
headed. I see
no use in bringing
them on the Prop.
They are printed in
full in the Administrative
which is enough.

ENCLOSURE No. 1.

ADMINISTRATION REPORT OF THE ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS FOR THE YEAR 1880-81.

The various subjects of the present report are dealt with in the following order, which is
that prescribed in G.O., dated 14th February 1879, No. 276.

SECTION I.—GROSS RECEIPTS AND DISBURSEMENTS TREATED UNDER
THE FOLLOWING SUB-HEADS.

1. Gross income and expenditure.
2. Opening and closing balances.
3. Debt and Foreign transactions.
4. Remittances to other Provinces.
5. Supply of different kinds of money.
6. Mode of keeping accounts.

SECTION II.—DETAILED INCOME AND EXPENDITURE UNDER THE
FOLLOWING HEADS.

1. Imperial Services—
 - Land Revenue.
 - Assessed Taxes.
 - Excise.
 - (a) Civil.
 - Customs.
 - Salt.
 - Stamps.
 - Miscellaneous.
 - (b) Public Works.
 - (c) Postal and Telegraph.
 - (d) Military.
2. Provincial Services—
 - (a) Proper.
 - (b) Unfettered Local Funds.
3. Fettered Local Funds.
4. Excluded Local Funds.

15th Nov 1881, No. 1540

Recorded

SECTION III.—MISCELLANEOUS.

1. Loans.

2. Advances under Land Improvement Act.

2. The work in connection with the Paper Currency Department has been dealt with in a separate report.

CHAPTER I.

SECTION I.—GROSS RECEIPTS AND DISBURSEMENTS.

I.—GROSS INCOME AND EXPENDITURE.

The gross income and expenditure of the past year and of each year from 1875-76 are shown below. The figures of 1879-80, as they appeared in the report for that year, have been slightly modified owing to adjustments effected after the date of the report :—

Years.	Income.	Expenditure.	Surplus.	Deficit.	REAL RESULTS, OMITTING PROVINCIAL AND LOCAL SURPLUS AND DEFICITS.	
					Surplus.	Deficit.
1875-76 ..	Rs. 9,66,34,616	Rs. 7,22,34,439	Rs. 2,44,00,177	..	Rs. 2,35,43,662	..
1876-77 ..	8,07,43,961	9,00,89,616	..	Rs. 93,45,654	..	1,06,94,242
1877-78 ..	7,98,74,526	11,49,09,109	..	Rs. 3,50,34,583	..	..
1878-79 ..	10,05,07,293	7,57,33,903	Rs. 2,47,73,390	..	..	..
1879-80 ..	10,28,80,326	7,37,30,124	Rs. 2,91,50,202	..	Rs. 2,64,54,002	..
1880-81 ..	9,85,10,757	7,52,06,837	Rs. 2,33,03,920	..	Rs. 2,10,01,699	..
					Rs. 2,33,00,403	..

The real results of the year, excluding the transfer debits and credits in the Imperial Section of the Account on account of Provincial and Local surpluses and deficits (which transfers are of necessity included in an amalgamated abstract such as the above), are Rs. 76,11,297 worse as compared with the results of 1879-80; but, inasmuch as the transactions of the Postal Department, commencing with the latter months of 1879-80, include receipts and disbursements of the Money Order Department, which previously appeared under debt heads, the falling off may be roughly said to amount to Rs. 70 lakhs only. This result is mainly due to the receipts from Land Revenue and Provincial Rates having largely decreased owing to smaller collections on account of arrears and to the expenditure from Local Funds having largely increased.

2.—OPENING AND CLOSING BALANCES.

The cash balance fell from 231 lakhs at the beginning of the year to about 218 lakhs towards its close. Its distribution was as follows :—

	1st April 1880.	31st March 1881.	Difference.
	Rs.	Rs.	Rs.
Branch Reserve Treasury at Madras	..	37,21,062	+ 37,21,062
District Treasuries	1,14,32,693	1,06,90,960	— 7,41,733
Bank of Madras and its Branches	1,16,73,717	73,40,472	— 43,33,245
Total	2,31,06,410	2,17,52,494	— 13,53,916

The decrease under the head of Bank of Madras and its Branches is due to the establishment from the 1st April 1880 of a Branch Reserve Treasury at Madras in connection with the Currency Treasury, into which are withdrawn, from time to time, all surplus funds of the district treasuries which were formerly allowed to accumulate in the Bank of Madras. Continued efforts have been made during the year to reduce the balances in the district treasuries, the decrease on the 31st March 1881 as compared with the 1st April 1879 being Rs. 40,28,277.

3. DEBT AND FOREIGN TRANSACTIONS.

The following statement gives all important items of receipts and disbursements under these heads :—

Receipts.

	1879-80.	1880-81.
	RS. IN LAKHS.	RS. IN LAKHS.
Guaranteed Railways	49½	49
Deposits of Civil Fund	8½	9
Other Deposits	..	3
Advances repaid	7½	8½
Home Government Advances repaid	6½	8½
Net Unadjusted Credits on Departmental and other Accounts	4½	5½
Cash Balances lowered	..	13½
Funds obtained by the Military Department from other Provinces	122	121½
Surplus Revenue	310	234
Total	508	453½

Disbursements.

Interest on Government Securities	29	31½
Military and Medical Fund Deposits	13	..
Departmental Balances raised	4½	6
Loans to Native States and Municipalities	1½	½
Deposits repaid	3½	..
Foreign Bills and Transfer Receipts	7	6½
Cash balances raised	10	..
Remittances to other Provinces including Council Bills	440½	409½
Total	508	453½

It will be seen that, though the surplus revenue of 1880-81 fell considerably below that of the previous year, the remittances to other Provinces did not proportionately decrease, because in the former year there was a large debit on account of Military and Medical Fund deposits transferred to Revenue Account which did not occur in the following year, and further the cash balances were lowered in 1880-81, whereas they rose in 1879-80.

4. REMITTANCES TO OTHER GOVERNMENTS.

The following statement contrasts the form in which the sum of Rs. 409½ referred in the previous paragraph was remitted to the other Provinces, in the manner in which the remittances of the previous year were made :—

Remittances from Madras.

	1879-80.	1880-81.
	RS. IN LAKHS.	RS. IN LAKHS.
Specie and Notes	19½	70½
Bills on Calcutta	290½	181
Bills on Bombay	134½	95½
Transfers to Currency	34	51
Uncurrent Silver	1½	½
Small Silver Coin	3½	½
Copper Coin	5½	2½
Council Bills	14½	30½
Total sent from Madras	503½	432½

Remittances to Madras.

Small Coin debit reversed	..	4½
Currency Notes	2	4½
Transfers from Currency	33	14
Subscription to Loan	27½	..
Total sent to Madras	62½	23½
Net sent from Madras	440½	409½

Of the net sum of Rs. 409½ thus remitted, Rs. 45 lakhs were sent direct from the district treasuries, and the remainder Rs. 364½ lakhs from the Central Treasury at Madras, whose working may be summarised as follows:—

RS. IN LAKHS.	RS. IN LAKHS.
Opening Balance 62½	Council Bills paid 30½
Remittances from the District Treasuries 516½	Remittances to the District Treasuries 13½
Ordinary receipts 93½	Ordinary payments 227½
Railway receipts 64½	Railway payments 36
Supply Bills, &c., issued 10½	Transfer receipts, &c., paid 12
	Net sent to other Provinces 334
	Closing balance 78½
Total .. 738½	Total .. 738½

The closing balance consists of 41 lakhs held by the Bank of Madras and 37½ lakhs held in the Branch Reserve Treasury attached to the Currency Department of this office.

Adding to the 45 lakhs contributed by the district treasuries to other Provinces the net sum of 503 lakhs remitted to the Central Treasury at Madras, the total surplus funds of the District Treasuries aggregate Rs. 548 lakhs against 543½ lakhs contributed in the preceding year.

5. SUPPLY OF DIFFERENT KINDS OF MONEY.

The total value of Currency Notes remitted to the District Treasuries in 1880-81 amounted to Rs. 7½ lakhs against 4½ lakhs sent in the previous year. On the other hand, notes to the value of 43½ lakhs were returned to the Central Treasury at Madras against 70½ lakhs remitted in 1879-80.

The following statement gives, in thousands of rupees, the balances held in Copper Coin, in the several treasuries:—

	Revenue Treasuries.	Small Coin Depôts.	Total.
1st April 1880	4,49	9,34	13,83
31st March 1881	2,65	8,43	11,08
Decrease	1,84	91	2,75

But for the despatch of copper coin to the value of Rs. 334 thousands to other Provinces, the result would have been an increase of 59 thousands in the copper balance of the year, representing the extent to which that coin has been withdrawn from circulation during the year.

There was a smaller percentage of decrease in the circulation of small silver coin, the balances of which in the several treasuries were as follow:—

	Revenue Treasuries.	Currency Treasuries.	Small Coin Depôts.	Total.
1st April 1880	9,38	11,28	1,34	22,00
31st March 1881	5,94	12,65	2,99	21,58
Difference	3,44	+ 1,37	+ 1,65	— 42

In this case the remittances sent to the other Provinces amounted to 106 thousands, so that the amount withdrawn from circulation is 64 thousands, or 3.1 per cent. against 5.6 per cent. in the case of copper coin.

6. MODE OF KEEPING ACCOUNTS.

No material change was introduced during the year in the form of keeping the accounts. The duties of this office, however, in connection with Local Funds Act, IV of 1871, were largely

modified by the Orders* of Government transferring the audit of the accounts of these funds from this office to auditors residing in the districts. The District Audit, however, still remains under the supervision of an officer who is subordinate to, and reports to Government through, the Accountant-General, and the accounts of the funds are still compiled in this office.

GENERAL.

The limits in the amount of deposits which might be made into the Government Savings Banks in one year, which had for some time stood at Rs. 5,000 under the Orders quoted in last

year's report, was, by the orders of the Government of India, No. 3528, dated 27th October 1880, again reduced to Rs. 500, and the rate of interest was reduced to 3½ per cent. by the Financial Resolution, No. 461, dated 9th May 1881.

Under Resolution of the Government of India embodied in the Proceedings of the Madras Government, Financial No. 1051, dated 25th May 1880, and No. 257, dated 11th February 1881, the Accountant-General was constituted the Custodian of all Government Securities lodged with Public Officers in this Presidency for more than one year. Large numbers of securities have already been received under this order, which are now being converted into stock certificates. A small percentage is levied on all sales and purchases of securities and for drawing and paying interest as it falls due. From these charges, however, securities belonging to charitable institutions are exempted.

CHAPTER II.

SECTION II.—DETAILED INCOME AND EXPENDITURE.

The transactions are treated in this section of the report under the following four divisions:—

1. Imperial Services—
 - (a) Civil.
 - (b) Public Works.
 - (c) Postal and Telegraph.
 - (d) Military.
2. Provincial Services—
 - (a) Provincial Proper
 - (b) Unfettered Local Funds.
3. Fettered Local Funds.
4. Excluded Local Funds.

The following abstract gives under major heads of account the transactions of the first three sub-divisions, omitting however Public Works, Postal and Telegraph, and Military transactions, which are separately treated:—

Imperial, Provincial, and Incorporated Local Fund Receipts.

Income.	Actuals, 1879-80.	Actuals, 1880-81.	Actuals, 1880-81, compared with 1879-80.
Major Heads of Account,	RS.	RS.	RS.
I. Land Revenue	4,94,94,882	4,67,33,858	— 27,61,024
II. Tributes	34,46,430	34,46,430	—
III. Forest	6,26,168	7,37,133	+ 1,10,965
IV. Excise	61,98,320	62,78,877	+ 80,557
V. Assessed Taxes	8,07,621	5,08,508	— 2,99,113
VI. Provincial Rates	69,17,407	55,30,904	— 13,86,503
VII. Customs	23,24,463	24,88,055	+ 1,63,592
VIII. Salt	1,57,33,384	1,56,43,363	— 90,021
X. Stamps	53,46,027	54,69,906	+ 1,23,879
XI. Registration	5,30,164	5,71,525	+ 41,361
XII. Mint	6,209	134	— 6,075
XV. Minor Departments	1,11,911	1,10,057	— 1,854
XVI. Law and Justice	6,96,997	7,42,227	+ 45,230
XVII. Police	4,05,063	4,58,314	+ 53,251
XVIII. Marine	21,546	17,411	— 4,135
XIX. Education	1,92,301	2,53,936	+ 61,635
XX. Medical	1,25,423	1,17,164	— 8,259
XXI. Stationery and Printing	42,503	65,972	+ 23,469
XXII. Interest	11,19,047	9,40,126	— 1,78,921
XXIII. Pensions	18,49,579	4,58,866	— 13,90,713
XXIV. Miscellaneous	6,61,153	8,52,165	+ 1,91,012
XXVI. Irrigation and Navigation	74,070	1,22,371	+ 48,301
XXVII. Other Public Works	6,92,629	7,40,212	+ 47,583
XXIX. Provincial and Local Deficits		1,16,095	+ 1,16,095
XXX. Gain by Exchange	2,48,275	2,89,791	+ 41,516
Adjusting Receipts	6,75,696	3,22,430	— 3,53,266
Total	9,83,47,268	9,30,15,830	— 53,31,438

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Report of the Imperial Income and Expenditure under the seven main heads.

Expenditure under Major Heads of Account.	1879-80.	1880-81.	Difference.
1. Interest on Service Loans and other Accounts	1,50,348	1,10,937	+ 39,411
2. Refunds	1,53,638	1,94,764	+ 41,126
3. Land Revenue	1,53,434	1,17,928	+ 35,506
4. Forest	1,47,888	1,18,784	+ 29,104
5. Excise	1,14,336	1,08,809	+ 5,527
6. Assessed Taxes	48,288	9,809	+ 38,479
7. Provincial Rates	81,494	83,106	+ 1,612
8. Customs	1,42,789	1,21,968	+ 20,821
9. Salt	1,43,016	1,40,349	+ 2,667
10. Stamps	1,44,410	1,43,025	+ 1,385
11. Registration	1,66,131	1,95,199	+ 29,068
12. Mint	14,364	6,360	+ 8,004
13. Post Office	1,06,703	1,08,156	+ 1,453
14. Administration	1,18,739	1,13,985	+ 4,754
15. Minor Departments	1,19,857	1,08,525	+ 11,332
16. Law and Justice	1,40,307	1,48,202	+ 7,895
17. Police	1,18,901	1,20,076	+ 1,175
18. Marine	1,06,978	93,827	+ 13,151
19. Education	1,19,929	1,46,758	+ 26,829
20. Ecclesiastical	1,33,825	1,42,293	+ 8,468
21. Medical	1,40,184	1,13,729	+ 26,455
22. Stationery and Printing	1,27,682	1,17,039	+ 10,643
23. Political Agencies	98,980	1,12,705	+ 13,725
24. Allowances, &c.	1,17,676	1,16,402	+ 1,274
25. Pensions	1,05,816	1,18,309	+ 12,493
26. Miscellaneous	1,10,845	1,19,772	+ 8,927
27. Famine Relief	1,20,743	1,20,743	+ 0
28. Irrigation and Navigation	1,16,701	1,18,135	+ 1,434
29. Other Public Works	1,19,519	1,27,756	+ 8,237
30. Provincial and Local Surpluses	1,15,487	1,02,577	+ 12,910
31. Loss by Exchange	1,10,505	1,11,379	+ 874
32. Adjusting Payments	1,15,696	1,22,430	+ 6,734
Total	1,69,87,032	1,79,48,969	+ 9,61,937

The foregoing totals recapitulated by sub-divisions are as follow :-

Income.

	1879-80.	1880-81.	Difference.
Imperial Services—(a) Civil	1,74,57,384	1,82,91,866	+ 8,34,482
Provincial Services	20,93,871	21,60,519	+ 66,648
Fettered Local Funds	1,78,013	1,83,445	+ 5,432
Total Income	1,96,29,268	2,04,95,830	+ 8,66,562

Expenditure.

Imperial Services—(a) Civil	1,94,62,515	1,91,80,687	+ 2,81,828
Provincial Services	1,05,21,855	1,08,07,414	+ 2,85,559
Fettered Local Funds	70,02,662	79,60,868	+ 9,58,206
Total Expenditure	1,69,87,032	1,79,48,969	+ 9,61,937

IMPERIAL SERVICES—(a) CIVIL.

The transactions relating to this sub-division may be reviewed under the following seven principal heads :-

1. Land Revenue.
2. Assessed Taxes.
3. Excise.
4. Customs.
5. Salt.
6. Stamps.
7. All other heads of account.

The following statements give the aggregate income and expenditure under each of the foregoing heads and the incidence of taxation per head of population under the first six heads :-

ABSTRACT of Imperial Income and Expenditure Classified under seven main heads.

RECEIPTS (ACTUALS).			Major Heads of Account.	CHARGES (ACTUALS).		
Difference between 1880-81 and 1879-80.	1880-81.	1879-80.		1879-80.	1880-81.	Difference between 1880-81 and 1879-80.
Rs.	Rs.	Rs.	..	Rs.	Rs.	Rs.
— 35,76,397	4,67,91,922	4,93,67,319	.. Land Revenue ..	44,93,278	41,68,734	— 3,24,544
+ 80,557	62,78,877	61,98,320	.. Excise ..	2,14,009	1,98,719	— 15,290
+ 2,99,113	5,08,508	8,07,621	.. Assessed Taxes ..	48,288	9,809	— 38,479
+ 1,63,592	24,88,055	23,24,463	.. Customs ..	2,34,087	2,17,016	— 17,071
— 90,021	1,66,43,363	1,57,33,384	.. Salt ..	9,34,055	14,01,407	+ 4,67,352
+ 1,23,879	64,69,906	63,46,027	.. Stamps ..	1,43,583	1,42,644	— 939
			<i>Miscellaneous (other Heads).</i>			
	34,46,430	34,46,430	.. Tributes ..	5,75,226	5,96,177	+ 20,951
— 1,77,657	9,04,436	10,81,992	.. Interest ..	2,47,718	3,83,272	+ 1,35,554
+ 1,36,089	6,01,839	2,65,750	.. Refunds ..	3,81,207	3,51,984	— 29,223
— 6,075	184	6,209	.. Forest ..	14,364	6,360	— 8,004
	37,333	37,323	.. Mint ..	12,67,083	12,49,256	— 17,827
+ 76,987	4,40,144	3,63,157	.. Administration ..	1,72,772	2,32,665	+ 59,893
— 2,868	1,049	3,917	.. Minor Departments ..	36,48,007	36,80,247	+ 32,240
+ 9,691	20,390	10,699	.. Law and Justice ..	2,45,245	2,39,010	— 6,235
	4,68,866	18,49,579	.. Police ..	79,141	67,631	— 11,510
+ 28,310	94,729	66,419	.. Marine ..	3,27,919	3,36,770	+ 8,851
	1,16,095	..	.. Ecclesiastical ..	3,34,607	3,29,787	— 4,820
+ 41,516	2,89,791	2,48,275	.. Medical ..	1,36,811	1,45,513	+ 8,702
	2,00,000	2,00,000	.. Stationery and Printing ..	98,980	1,12,893	+ 13,913
			.. Political Agencies ..	19,76,676	25,16,402	+ 5,39,726
			.. Allowances ..	16,05,063	17,83,051	+ 1,77,988
			.. Pensions ..	62,413	86,428	+ 24,015
			.. Miscellaneous ..	..	11,156	+ 11,156
			.. Irrigation and Navigation ..	18,51,487	2,02,577	— 16,48,910
			.. Provincial and Local Deficits and Surpluses ..	2,70,505	7,11,379	+ 4,40,874
			.. Gain and Loss by Exchange ..	..	..	..
			.. Adjusting Receipts and Payments ..	..	..	..
— 47,65,518	8,26,91,866	8,74,57,384		1,94,62,515	1,91,80,687	— 2,81,828

Statement showing the Incidence of Imperial Taxation on each Head of Population in the Madras Presidency for 1880-81.

Districts.	Population.	LAND REVENUE.		FROM.		OTHER.		AMOUNT TAXED.	
		Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.
1	2	3	4	5	6	7	8	9	10
NORTHERN.									
Ganjam ..	18,30,088	12,64,086	Rs. A. P. 0 13 4	1,32,098	Rs. A. P. 0 1 3	..	..	12,138	Rs. A. P. 0 0 3
Vizagapatnam ..	23,96,861	13,82,705	0 9 8	1,94,876	0 1 4	..	..	17,003	0 0 1
Godavari ..	16,20,634	41,18,882	2 8 8	4,84,166	0 3 0	..	..	20,232	0 0 3
Kistna ..	14,52,374	24,61,196	2 14 0	2,81,065	0 3 6	..	..	23,264	0 0 3
Nellore ..	12,76,311	..	1 13 7	..	..	..	..	14,549	0 0 3
CENTRAL.									
Cuddapah ..	18,51,194	10,07,025	0 7 7	1,72,088	0 2 3	..	..	..	..
Bellary ..	16,43,010	22,26,372	1 7 6	4,89,285	0 4 5	..	..	..	..
Kurnool ..	9,14,432	12,33,766	1 7 8	1,21,679	0 3 5	..	..	..	..
Madras ..	2,97,652	80,494	2 8 3	10,77,283	3 11 4	..	..	..	..
Chingleput ..	9,38,184	19,16,882	2 0 8	2,49,029	0 3 3	..	..	..	..
North Arcot ..	20,14,278	28,13,516	1 6 5	3,16,480	0 3 6	..	..	..	..
SOUTHERN.									
South Arcot ..	17,54,917	20,37,636	1 11 7	3,11,724	0 2 10	..	..	..	..
Tanjore ..	19,73,731	44,32,987	2 3 10	4,97,538	0 4 0	..	..	..	..
Trichinopoly ..	12,00,408	13,39,008	1 1 10	1,66,775	0 3 3	..	..	..	..
Madura ..	23,68,615	25,98,963	1 1 9	1,49,966	0 1 0	..	..	..	..
Tinnevely ..	14,93,969	27,58,511	1 10 4	1,16,169	0 1 1	..	..	..	..
WESTERN.									
Coimbatore ..	17,43,274	26,41,983	1 8 0	3,13,403	0 1 11	..	..	..	..
Nilgiris ..	49,601	51,965	1 1 0	1,90,408	3 13 6	..	..	..	..
Salem ..	14,06,996	21,21,001	1 1 3	2,72,754	0 3 3	..	..	..	..
South Canara ..	9,18,363	12,24,311	1 6 4	1,43,389	0 3 7	..	..	..	..
Malabar ..	22,61,249	18,39,337	0 13 11	2,24,645	0 1 7	..	..	..	..
TOTAL.									
..	3,13,85,890	4,57,41,923	1 7 4	57,76,316	0 3 11	..	..	5,03,603	0 0 3
..	..	50,000	..	..	..	..	..	..	..
..	..	4,57,91,923	..	57,76,316	..	..	..	5,03,603	..

Statement showing the Incidence of Imperial Taxation on each Head of Population in the Madras Presidency for 1880-81—continued.

Districts.	SEA CUSTOMS.		LAND CUSTOMS.		SALT.		STAMPS.		TOTAL.	
	Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.	Amount of Revenue.	Rate per Head.
	11	12	13	14	15	16	17	18	19	20
NORTHERN.										
Ganjam ..	Rs. 1,63,498	Rs. A. P. 0 1 7	..	..	20,70,910	Rs. A. P. 1 5 9	1,83,098	Rs. A. P. 0 1 3	37,47,523	Rs. A. P. 2 7 4
Vizagapatam ..	4,491	..	..	..	5,71,714	0 4 0	2,12,488	0 1 5	24,28,698	1 0 10
Godavari ..	91,099	0 0 11	..	..	8,10,522	0 8 0	3,30,680	0 3 3	58,45,843	3 9 8
Kistna ..	74,601	0 0 10	..	..	10,28,390	0 11 4	2,08,151	0 2 3	57,43,805	3 15 2
Nellore ..	74	..	..	..	18,82,408	1 0 1	1,46,519	0 1 8	41,02,943	2 15 8
CENTRAL.										
Cuddapah ..	..	..	..	..	..	..	1,46,098	0 1 8	32,71,366	1 10 10
Bellary ..	..	..	..	..	..	..	1,48,242	0 1 5	29,48,208	1 12 6
Kurnool ..	..	..	..	..	1,336	..	89,201	0 1 6	16,92,643	1 11 10
Madras ..	12,90,166	3 7 11	..	..	458	..	6,53,197	1 10 3	37,45,881	9 6 3
Chingleput ..	..	..	..	..	41,22,383	4 6 4	1,15,739	0 1 11	64,12,171	6 13 4
North Arcot ..	..	..	..	..	..	..	1,99,357	0 1 6	33,54,672	1 10 8
SOUTHERN.										
South Arcot ..	26,589	0 0 3	36,756	0 0 4	11,15,342	0 10 2	1,99,103	0 1 10	47,92,551	2 11 1
Tanjore ..	4,14,107	0 3 4	1,54,889	0 1 3	15,26,483	0 12 5	6,93,646	0 4 9	76,44,499	3 13 10
Trichinopoly ..	..	..	..	..	..	..	1,61,960	0 2 0	16,66,778	1 6 2
Madura ..	8,569	0 0 1	..	..	4,15,520	0 2 11	4,24,268	0 2 11	35,14,051	1 8 0
Tinnevely ..	69,457	0 0 8	..	..	18,69,026	1 1 1	3,22,230	0 3 0	51,15,135	3 0 3
WESTERN.										
Coimbatore ..	..	..	..	..	..	..	1,92,678	0 1 9	96,64,975	1 11 6
Nilgiris ..	..	..	..	..	..	..	47,254	0 15 3	2,94,554	5 15 3
Salem ..	..	..	..	..	..	..	1,64,243	0 1 4	26,82,298	1 5 1
South Canara ..	16,959	0 0 3	..	..	3,92,346	0 6 8	2,06,561	0 3 7	19,88,712	3 2 7
Malabar ..	43,229	0 0 4	4,369	..	4,04,876	0 2 10	7,91,678	0 6 8	33,32,713	1 7 6
Mysur ..	22,91,859	0 1 5	1,96,196	0 0 1	1,46,43,363	0 8 0	54,66,275	0 2 10	7,61,27,000	2 6 10
	22,91,859	..	1,96,196	..	1,56,43,363	..	3,631	..	..	..

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1. Land Revenue.

The following are the receipts from the different sources of revenue under this head :—

	1875-76.	1879-80.	1880-81.
	Rs.	Rs.	Rs.
Permanently-settled Revenue ..	53,72,149	53,39,855	56,83,656
Lands held on favorable assessments ..	6,31,154	6,87,126	6,54,964
Ryotwari Collections ..	3,52,75,903	3,89,73,491	3,54,78,265
Miscellaneous Receipts ..	41,70,922	43,66,847	39,75,037
Total ..	4,54,50,128	4,93,67,319	4,57,91,922

There has been, it will be seen, a falling off of Rs. 35,75,397 in 1880-81 as compared with the previous year, due to the smaller arrears outstanding for collection at the beginning of the year, and also, in some measure, to the employment of village officers on census work. The

1880-81	Rs.
1875-76	1,51,23,223
	+ 1,66,78,147
Decrease ..	15,51,315

* Exclusive of South Canara and Malabar, for which figures are not available.

Assuming the average collection of the three years ending with 1875-76 to be the standard of a year's income, the following statement shows the fluctuation in the actual collections in each year since that period :—

Districts.	Average of three years up to 1875-76.	1876-77 compared with the 1st column.	1877-78 compared with the 1st column.	1878-79 compared with the 1st column.	1879-80 compared with the 1st column.	1880-81 compared with the 1st column.
Omitting 000.						
Ganjam ..	12.68	— 1.38	— 1.48	+ 51	+ 32	— 3
Vizagapatam ..	14.09	— .56	+ .25	— 16	— 33	— 26
Godavari ..	42.50	+ 2.37	+ .65	+ 2.61	+ 2.07	+ 1.31
Kistna ..	40.02	— 7.84	+ 5.68	— 1.21	+ 5.43	+ 1.70
Nellore ..	22.48	— 8.63	— 15.01	+ 7.54	+ 3.74	+ 2.13
Cuddapah ..	19.75	— 13.48	— 7.01	+ 1.61	+ 1.59	— .68
Bellary ..	24.84	— 18.11	— 16.90	— 4.89	+ 3.38	+ 1.59
Kurnool ..	14.84	— 10.41	— 5.50	+ 1.44	+ .99	— 1.45
Madras ..	.89	— .20	— .2	— .12	— .5	— .9
Chingleput ..	16.43	— 10.00	— 8.92	+ .85	+ 4.62	+ 2.73
North Arcot ..	24.78	— 12.63	— 10.96	+ 6.25	+ 4.53	+ 3.41
South Arcot ..	30.51	— 10.09	— 7.29	+ 4.77	+ 6.61	+ 2.3
Tanjore ..	41.86	— 1.55	+ .69	+ .19	+ 2.71	+ 2.37
Trichinopoly ..	15.23	— 1.72	— .75	+ 3.31	— .1	— 1.84
Madura ..	25.03	— 9.83	— 11.73	+ 1.72	+ 1.89	+ .6
Tinnevely ..	29.41	— 5.17	— 5.75	— .	— 1.46	— 1.53
Coimbatore ..	25.18	— 6.27	— 11.73	+ 7.15	+ 1.68	+ 1.24
Nilgiris ..	.43	+ .9	+ .7	+ .33	+ .19	+ .9
Salem ..	22.29	— 11.14	— 11.31	+ 7.15	+ .49	— 1.08
South Canara ..	12.63	— .23	+ .55	— .24	+ .93	— .39
Malabar ..	18.03	+ 2.04	+ .56	+ 1.69	+ .45	+ .27
Maisur ..	.50	..	..	..	..	..
Total ..	454.40	— 1.24,74	— 1,04,91	+ 40,50	+ 39,27	+ 3,52

Compared with the standard revenue there has been a gross increase of Rs. 1,400 in 1880-81 in nine districts and a decrease of Rs. 1,048 in twelve others. Excluding Kistna, Tanjore, Nilgiris, and Malabar, which were not materially affected by the famine, the increase in the five remaining districts out of the foregoing nine is 9.57 against a net falling off of 66.24, which occurred

in them in the preceding four years. The remaining five famine districts, viz., Cuddapah, Bellary, Kurnool, South Arcot, and Salem, show a decrease as compared with the standard, amounting to Rs. 503.

Taking the ten famine districts together, the result is therefore an increase of 4.54 as compared with the standard, but it is not as yet possible to say in what proportions this result is due to actual improvement in the circumstances of the district, or to rigorous enforcement of the recovery of old arrears.

The following are the details of Land Revenue charges :—

	1879-80.	1880-81.	Difference.
	Rs.	Rs.	Rs.
Collectors, &c. ..	34,86,524	34,02,549	— 83,975
Revenue Surveys ..	6,64,860	5,69,452	— 95,408
Revenue Settlement ..	3,32,548	1,81,892	— 1,50,656
Inam Commission ..	9,346	14,841	+ 5,495
Total ..	44,93,278	41,68,734	— 3,24,544

The saving in the first item is due to an exceptional payment in 1879-80 of about Rs. 56,000 to the Madras Irrigation and Canal Company on account of dry remissions in the districts of Cuddapah and Kurnool, and to larger purchases of Amendivi Coir in that year; while under the two other heads the savings are the result of the reductions effected in the Survey and Settlement establishments during 1879-80.

2.—Assessed Taxes.

This head comprises the receipts and charges under the License Tax. The Madras License Tax Act III of 1878 underwent two amendments, one by the Government of India Act VI of 1880, and the other by Madras Act III of 1880, their effect being that the minimum taxable income was raised from Rs. 200 to Rs. 500, and the highest rate of tax leviable was reduced from Rs. 800 to Rs. 500. The collections of the year include Rs. 58,739, received from the Madras Municipality on account of the previous year, and deducting this item, the decrease due to the foregoing amendments amounts to Rs. 3,57,852. The following statement shows the collections in each district compared with those in the previous year :—

	1879-80.	1880-81.	Difference.	Percentage.
	Rs.	Rs.	Rs.	
Ganjam ..	25,493	12,133	— 13,360	52.4
Vizagapatam ..	30,496	17,003	— 13,493	44.2
Godavari ..	77,696	30,352	— 47,344	60.9
Kistna ..	71,729	29,284	— 42,445	59.0
Nellore ..	29,804	16,849	— 12,955	43.7
Cuddapah ..	71,169	40,036	— 31,133	43.7
Bellary ..	69,268	36,409	— 32,859	47.4
Kurnool ..	34,559	28,293	— 6,266	18.1
Madras ..	65,190	1,08,627	+ 43,437	66.6
Chingleput ..	20,855	9,189	— 11,666	55.7
North Arcot ..	48,719	27,370	— 21,349	43.8
South Arcot ..	19,232	10,881	— 8,351	43.4
Tanjore ..	53,896	32,538	— 21,358	39.6
Trichinopoly ..	16,004	7,659	— 8,345	52.1
Madura ..	36,109	15,838	— 20,271	56.1
Tinnevely ..	23,375	10,702	— 12,673	54.2
Coimbatore ..	22,570	12,789	— 9,781	42.8
Nilgiris ..	4,963	3,022	— 1,941	39.1
Salem ..	27,503	24,300	— 3,203	11.6
South Canara ..	19,191	11,155	— 8,036	41.8
Malabar ..	39,800	24,079	— 15,721	39.4
Total ..	8,07,621	5,08,508	— 2,99,113	37.0

Excluding Madras, the percentage of decrease varies from 11.6 in Salem to 60.9 in Godavari. The exemption of incomes below Rs. 500 appears to have afforded great relief to the poorer classes, and no difficulty was experienced in working the Act. The number of appeals presented

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to the Board was 121 only against 200 in the previous year. In seventeen cases the assessment was either remitted or modified.

The charges for the collection of the tax fell from Rs. 48,280 in 1879-80 to Rs. 9,809 in 1880-81, owing principally to the abolition of the special establishments entertained in the districts for this purpose, and to the reduced amount of commission allowed to Municipalities in the districts with reference to the smaller receipts. In the town of Madras the work of collection was taken over by the Deputy Collector of Madras from the Madras Municipality.

3.—Excise.

Excluding the transactions on account of opium which will be separately treated, the aggregate receipts under the other heads of Excise amounted to Rs. 57,76,215 in 1880-81, against Rs. 59,44,495 realized in the previous year, and Rs. 63,39,911 realized in 1875-76. The amounts realized in the districts in each of these years are as follows; the remaining realizations consisting of the proceeds of sales in the town of Madras:—

	Rs.
1875-76	51,71,437
1879-80	49,66,727
1880-81	46,98,952

The revenue of last year, excluding realizations in the town of Madras, has thus fallen by Rs. 2,67,775 below the receipts of the previous year, and by Rs. 4,72,485 as compared with 1875-76. The following statement compares the receipts, district by district, for the three years in question:—

	1875-76.	1879-80.	1880-81.	Difference between Column 4 and Column 3.
	Rs.	Rs.	Rs.	Rs.
Ganjam	85,272	94,435	1,22,898	+ 28,463
Vizagapatam	1,65,243	1,89,310	1,94,876	+ 5,566
Godavari	2,70,213	3,62,432	4,64,106	+ 1,01,674
Kistna	2,11,569	2,22,739	2,31,065	+ 8,326
Nellore	80,966	1,17,614	94,024	— 23,590
Cuddapah	2,41,341	1,74,003	1,72,939	— 1,064
Bellary	7,77,755	5,53,982	4,38,285	— 1,15,697
Kurnool	2,68,848	2,19,000	1,31,679	— 87,321
Chingleput	2,11,757	2,00,700	2,49,029	+ 48,329
North Arcot	3,80,481	3,93,465	3,19,430	— 74,035
South Arcot	2,58,238	3,01,230	3,11,724	+ 10,494
Tanjore	4,75,062	4,75,984	4,97,338	+ 21,354
Trichinopoly	1,38,247	1,59,920	1,66,775	+ 6,855
Madura	2,72,401	1,94,183	1,39,966	— 54,217
Tinnevely	2,20,637	1,50,620	1,15,169	— 35,451
Coimbatore	2,41,560	2,67,811	2,13,462	— 54,349
Nilgiris	91,121	1,94,283	1,90,408	— 3,875
Salem	3,83,704	3,19,211	2,72,754	— 46,457
South Canara	1,38,125	1,55,975	1,48,380	— 7,595
Malabar	2,60,897	2,19,830	2,24,645	+ 4,815
Total	51,71,437	49,66,727	46,98,952	— 2,67,775

In the ten marginally-noted districts which suffered most severely from the famine, the decrease in Excise Revenue, as compared with the previous year, is Rs. 3,98,907, while as compared with 1875-76 the decrease amounts to the large sum of Rs. 7,90,966. So great has been the loss of population in some of these districts in consequence of the famine, that no

early recovery of the revenue is to be anticipated.

The charges under Excise decreased from Rs. 2,14,009 in 1879-80 to Rs. 1,98,719 in 1880-81 or by Rs. 15,290, the saving being ascribed to the low rate at which Colombo Arrack, which is purchased for sale in the town of Madras, was contracted for, and to a smaller number of farms being maintained in Kistna under Government management.

The receipts in the town of Madras rose from Rs. 9,77,768 in 1879-80 to Rs. 10,77,263 in 1880-81, but were below the actuals of 1875-76 by Rs. 90,311. This fall, however, is nominal, as a portion of the collections which, in 1875-76, formed a receipt of the town of Madras were subsequently transferred to the Chingleput District.

A new source of Excise Revenue has been added by the extension to this Presidency of the Opium Act I of 1878 from the 1st July 1880. The principal items of revenue under this head are—(1), the pass duty levied at Indore at Rs. 700 per chest of 140 lbs. on Malwa opium purchased for import into this Presidency; (2), sale proceeds of the monopoly of retail vend of opium and intoxicating drugs; (3), the monthly duty of one rupee levied on each shop licensed for the sale of the drug; and (4), the fee of Rs. 3 per annum levied for each license for the sale of poppy heads. The import of opium for local consumption has been left generally to private enterprise; for the Hill Tracts of Vizagapatam, however, special arrangements were made, a stock of this drug being maintained by Government for supply to retail dealers at prices involving, at present, a remission of a portion of the pass duty. The concession was made, as the diminution of supplies and enhancement of price under present rules and restrictions caused serious distress and discontent among the hill tribes. The revenue under the heads above specified amounted to Rs. 5,02,662 in 1880-81 against Rs. 2,53,825 adjusted in the books of 1879-80.

4.—Customs.

The revenue under this head consists of two divisions—Sea Customs and Land Customs. The following are the receipts under the former head for the past and four previous years:—

	Rs.
1876-77	22,84,013
1877-78	19,35,627
1878-79	19,47,326
1879-80	21,26,987
1880-81	22,91,859

The increase of 1,64,872 in 1880-81 over the receipts of the previous year is made up of a gross increase of Rs. 2,48,688 in six ports, but mostly in Ganjam, Godavari, and Kistna; and a decrease, amounting to Rs. 83,816, in the remaining six ports, the largest decrease being in Madras and South Canara. From the following statement it will be seen that the improvement occurred almost entirely in imports, the large increase due to a more extensive export of paddy and rice to foreign countries being counterbalanced by the absence of all receipts in 1880-81 under the head of Indigo, in consequence of its exemption from duty:—

Articles of Imports.

	1879-80.	1880-81.
	Rs.	Rs.
Spirits	3,79,712	3,92,250
Cotton Piece-goods	3,78,136	3,78,947
Cotton Twist and Yarn	2,20,708	2,79,389
Wines and Liquors	91,026	99,484
Metals	66,278	87,063
Apparel	65,157	66,275
Spices	38,360	58,193
Provisions	21,666	24,576
Hardware and Outlery	16,711	21,427
Liquors—Ale, Beer, and Porter	8,474	8,840
Drugs and Medicines	11,048	14,394
Wool—Manufacture of Piece-goods	11,036	14,147
Arms, &c.	6,718	10,369
Sundry others	63,990	73,502
Total	13,79,020	15,28,856

Articles of Exports.

Rice not in the husk	4,83,055	6,17,674
Indigo	1,73,936	
Paddy or Rice in the husk	50,186	1,01,260
Total	7,07,177	7,18,934
Miscellaneous Revenue	40,790	44,069
Total, Sea Customs	21,26,987	22,91,859

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The charges for the collection of the Sea Customs Revenue have been as follows:—

1879-80	Rs. 2,13,170 or 10.0 per cent.
1880-81	1,95,543 or 8.5 „

This decrease is chiefly due to the absence, during the year, of the permanent Collector of Customs at Madras on leave to Europe.

The Land Customs Revenue has been as follows during the past five years:—

1876-77	Rs. 1,83,346
1877-78	97,873
1878-79	1,18,994
1879-80	1,97,476
1880-81	1,96,196

Although there is not much variation in the total collections of 1880-81 compared with the previous year, there has been a falling off of Rs. 18,856 in South Arcot and Malabar, chiefly in consequence of the exemption of indigo from duty. On the other hand the increase which occurred almost entirely in Tanjore is due to the larger exports of paddy to Ceylon *via* Karikal. The charges for collection of the Land Customs Revenue amounted to Rs. 21,478 in 1880-81 or 10.9 per cent. of the receipts, against Rs. 20,917 or 10.6 per cent. incurred in 1879-80.

The arrangement experimentally made in the previous year with the South Indian Railway Company to collect Customs duty on goods passing into and from the French territory (Pondicherry) proved unsatisfactory, and the work of collecting the duty was resumed by Customs' Officers of Government towards the end of 1880-81.

5.—Salt.

Receipts.—The total receipts of Salt Revenue under all heads amounted during the year to Rs. 1,56,43,363* showing a decrease of Rs. 90,031 or 0.57 per cent. on the receipts of 1879-80. The decrease occurs entirely in the following items:—

Value of Salt sold for Home and Inland consumption and for fish-curing ..	Rs. 1,54,46,739	Customs duty ..	Rs. 59,563
Duty on Salt imported and cleared for consumption ..	1,52,306	Excise ..	27,118
Salt sold for cash to the French Government ..	1,500	Export ..	26,646
Export by Sea ..	54,007	French supply ..	4,833
	1,54,99,302	Miscellaneous ..	21,219
Deductions.			
Value of Salt issued on the credit system and not paid for ..	18,30,383		
	1,36,68,919		
Ans.			
Collections on account of Salt issued on credit in the previous year ..	17,49,908		
	1,54,18,814		
Add Miscellaneous Receipts ..	24,516		
Total Receipts ..	1,54,43,330		

cleared in the year under report. There has been a very large increase in the duty-free imports from Bombay, the total increase in these imports during the year being 132,186 maunds.

The decrease in the Excise duty was caused by the large sales of Government Reserve Stocks at the Excise Factories of South Canara, and is therefore merely nominal. The falling off in the exportation was due to the fact that no salt was supplied to the Travancore Government, with the exception of 1,920 maunds which remained undelivered at the end of 1879-80, and there was no export to Calcutta. In 1879-80 about 49,664 maunds were shipped to Calcutta from the Malabar District, under exceptional circumstances, by a Native firm, out of the large quantity purchased at the Government auction sales. The decrease in the Miscellaneous Receipts is more than accounted for by the transfer of fines and forfeitures for breaches of salt laws to "Law and Justice" under G.O., No. 1738, dated 9th September 1879.

Of the total receipts, Rs. 1,13,35,597 were realized on account of salt sold for cash, and Rs. 40,75,738 on salt issued on credit both before and during the year. The value of salt issued on credit and not paid for during the year is excluded from the above figures. It amounted to Rs. 18,30,383 at the end of 1879-80.

It should be explained that the total receipts of the year as given above do not include the revenue realized in Bombay on salt imported into this Presidency. If this item be added, and

the duty realized in this Presidency on salt exported to the Bombay Presidency be deducted, the comparison between the Salt Revenue of the past three years will be as under:—

Year.	REVENUE REALISED			Total.	Deduct Duty on Export to Bombay Presidency.	Net Revenue.
	In Madras.	In Bombay.	In Goa.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1878-79 ..	1,46,32,145	12,47,193	..	1,58,79,338	..	1,58,79,338
1879-80 ..	1,57,33,395	9,94,440	..	1,67,27,835	42,125	1,66,85,710
1880-81 ..	1,56,43,359	12,94,115	30,830	1,69,68,304	55,365	1,69,12,939

There was thus really an increase in the revenue which is fairly satisfactory. The increase, which is 1.36 per cent., is not, however, commensurate with the increase in consumption which amounted to 2.32 per cent., owing to the decrease under the heads of Cost Price of Salt exported to Travancore and Miscellaneous, and to the outstandings under the credit system at the beginning of the year having been smaller than those at its close.

Incidence of Taxation.—The resulting incidence of taxation amounts to Annas 7 Pies 4 per head of the population, as ascertained at the recent census, including the Native States. This does not, however, correctly represent the burden of taxation, as no account is taken of the population consuming Madras salt in the Nizam's Dominions, the Central Provinces, and Orissa.

Charges.—The total charges of the year amounted to Rs. 14,01,407 exclusive of the cost of the Salt Police, which was ordered to be debited to a separate head "20, Police." Compared with 1879-80 there was an increase of Rs. 4,67,352 or 50.03 per cent. as detailed below. The increase, it will be observed, is almost entirely in the purchase of salt:—

Items.	1879-80. Rs.	1880-81. Rs.	Difference. Rs.
Salaries of Commissioner, Deputy Commissioners, and Assistant Commissioners ..	90,209	1,10,522	+ 20,313
Superintendents and Assistant Superintendents ..	69,399	67,578	— 1,821
Establishment ..	1,20,451	1,20,424	— 27
Travelling Allowance ..	18,479	27,020	+ 8,541
Contingencies ..	27,769	29,270	+ 1,501
Temporary Establishment ..	6,269	14,786	+ 8,517
Petty Construction and Repairs (including works for manufacture and storage) ..	70,012	87,084	+ 17,072
Rewards ..	18,091	8,895	— 9,196
Purchase of Salt Manufacturer's share ..	3,88,745	7,22,326	+ 3,33,581
Conveying and Storing Salt ..	93,539	1,99,696	+ 1,06,157
Miscellaneous ..	31,092	13,806	— 17,286
Total ..	9,34,055	14,01,407	+ 4,67,352

The large increase under the heads of Kudivaram or payments to manufacturers and Conveying and Storing is owing to the quantity of salt manufactured having been very much greater than in the preceding year, and the increase under Petty Construction Works, to the execution of works postponed in previous years. Under Establishment, the increase is due to the increments of the Commissioner's and Deputy Commissioners' salary, to the entertainment of Preventive Inspectors, to the employment of the higher grade officers throughout the year, which was not the case in 1879-80, and to the grant of deputation allowance to the officer who acted for the Commissioner during his absence on special duty.

In the year under report proposals were submitted for the reorganization of the Salt Department, including the constitution of a separate departmental Preventive Force on the model of that obtaining in Northern India. The proposals were generally approved by the Local Government and also by the Government of India. Before passing final orders, however, the latter called for detailed information regarding the executive working of the scheme, which has been furnished.

6.—Stamps.

Under this head the revenue during the last five years has been as follows:—

	Court Fees.	General.	Total.
	Rs.	Rs.	Rs.
1876-77 ..	31,95,571	17,97,795	49,93,366
1877-78 ..	29,99,121	18,93,094	48,92,215
1878-79 ..	33,34,900	19,66,451	53,01,351
1879-80 ..	33,85,578	19,60,449	53,46,027
1880-81 ..	34,57,868	20,12,038	54,69,906

Under Court Fee Stamps there was a gross increase of 1,80,778 in twelve districts (of which Rs. 1,53,346 occurred in Madras, Madurai, Vizagapatam, and South Canara), and a decrease of 1,08,488 in the other ten districts. In the sale of General Stamps there was a gross increase of 93,077 in eight districts, Madras alone contributing 53,854, and a decrease of 41,488 in the other districts. The increase is chiefly attributed to increased litigation and to the larger number of transactions in Madras in connection with gold-mining. Nilgiris also improved from the last-mentioned cause, its total receipts rising from 37,625 in 1879-80 to 47,254 in 1880-81, or by about 25.6 per cent.

In the charges for the collection of the Stamp Revenue there has not been any material variation. They amounted to Rs. 1,42,644 in 1880-81 or 2.61 per cent. of the revenue, against Rs. 1,43,583 or 2.68 per cent. incurred in the year preceding.

7.—Other Heads.

The aggregate of the receipts and charges under the remaining heads of account in the Imperial Section are as follows:—

	1879-80.	1880-81.	Difference.
	Rs.	Rs.	Rs.
Receipts ..	76,80,250	63,95,140	—12,85,110
Charges ..	1,15,43,786	1,26,39,781	+12,96,045

These figures exclude the nominal credits and debits on account of Provincial and Local Deficits and Surpluses.

The above decrease in the receipts is the result of a gross decrease of 15,77,703 under the heads noted below, and an increase of 2,92,593 under those noted in the following paragraph. The heads in which a decrease occurred are the following:—

	Decrease.
	Rs.
Mint ..	6,075
Minor Departments ..	490
Marine ..	2,868
Interest ..	1,77,557
Pensions ..	13,90,713
Total ..	15,77,703

The decrease under Mint is due to a special credit of Rs. 2,629 in the accounts of 1879-80, and to the recent transfer to the accounts of the Government of India of the sale proceeds of uncurrent copper coin. The interest receipts in 1879-80 were unusually large owing to the recovery in that year from the Ramnad Zemindari of arrears of interest on the loan granted to it, and also to large recoveries in the year of interest on the arrears of revenue uncollected during the famine. The only other large decrease occurred under the head of Pensions, and is due to the exhaustion of the balances of the abolished Military and Medical Funds from which transfers were annually made to the credit of Imperial Services.

The heads under which an increase of revenue occurred are the following:—

	Increase.
	Rs.
Forests ..	1,36,089
Law and Justice ..	76,987
Stationery and Printing ..	9,691
Miscellaneous ..	28,310
Gain by Exchange ..	41,516
Total ..	2,92,593

Under Forests, the increase is due to an unusually large demand for timber from Government Forests during the year. The increase under Law and Justice is owing to Government Securities belonging to unclaimed estates having been carried to the credit of Government to a larger extent in 1880-81 than in the previous year. The only other items of increase requiring notice are Miscellaneous and Gain by Exchange, which are almost entirely due to the recoveries from the Mysore State of dues in connection with the supply of Stores by the Secretary of State for India on account of the Mysore State Railway.

The increase in charges, amounting to Rs. 12,96,045, is made up of a gross decrease of Rs. 77,619 and a gross increase of Rs. 13,73,664. The decrease was in the following heads:—

	Decrease.
	Rs.
Forests ..	29,223
Mint ..	8,004
Administration ..	17,827
Police ..	6,235
Marine ..	11,510
Medical ..	4,820
Total ..	77,619

Excepting Forests, in which the decrease is entirely due to smaller outlay on Conservancy and Works and Mint, the smaller expenditure under which is due, as explained on the receipt side, to the transfer to the accounts of the Government of India of the transactions relating to uncurrent copper coin, the other items of decrease are not of sufficient importance to require notice here.

Under the following heads a gross increased expenditure of Rs. 13,73,664 occurred:—

	Increase.
	Rs.
Interest ..	20,952
Refunds ..	1,35,554
Minor Departments ..	59,893
Law and Justice ..	32,240
Ecclesiastical ..	8,851
Stationery and Printing ..	8,702
Political Agencies ..	13,713
Allowances and Assignments ..	5,39,726
Pensions ..	1,77,988
Miscellaneous ..	24,015
Irrigation ..	11,156
Loss by Exchange ..	3,40,874
Total ..	13,73,664

The increase under Interest is due to the increased assets of the Civil Fund in deposit with Government, and that under Refunds to the payment of Rs. 50,285 as compensation to the Raja of Kālahasti for the loss of rent and for the value of trees and buildings on land taken up for roads, and also to the payment of other large special refunds on account of Excise and Customs. Under Minor Departments the excess consists of a small increased outlay on Cinchona Plantations, and of the charges on account of the Census. The increase under Law and Justice is due to smaller savings in 1880-81 on account of the absence of officers on leave to Europe. The payment of Rs. 6,39,000 to the French Government at Pondicherry on account of Salt compensation payable to it, and which up to 1879-80 constituted a charge against the Government of Bengal, accounts for the excess under Allowances and Assignments, which, however, has been to some extent diminished by the extension of the system of making payments to religious institutions by means of direct grants of Land Revenue in lieu of payments from the Treasuries which were debited to this head. The increase under Pensions is entirely owing to the great reductions which were effected during 1879-80 in the establishments of the Survey, Settlement, and Public Works Departments. The only other important item of increase is Loss by Exchange, which is owing to the Secretary of State's drawings having amounted to Rs. 36,70,000 in 1880-81, against Rs. 19,04,583 in the previous year.

IMPERIAL SERVICES—(b) PUBLIC WORKS.

This section treats, as usual, only of that portion of the Public Works expenditure which is of an Imperial nature, the Provincial portion being dealt with in a subsequent part of this report under the head of Provincial Services. The following statement gives the particulars of the income under this head:—

1. Military			
2. Other Services			
3. Irrigation—			
Capital, Productive			
Capital, Ordinary			
Revenue Account			
Works for which Capital			
Revenue Accounts are kept			
Works for which neither			
Capital nor Revenue Accounts			
Agricultural Works			

Excluding from the figures of 1879-80 the refund of Rs. 1,00,000 from Provincial Funds on account of the Madras Water-supply Project, as the similar refund for the following year is deducted *per contra*, the result is an excess of Rs. 80,563 which consists of the profits of the Dowlaiahwaram Workshops.

The details of expenditure under Public Works are as follows—

Public Works			
	1879-80	1880-81	Difference
1. Military—			
Original Works			
Repairs ..	31,227	1,80,576	+ 1,48,349
Establishment	1,90,125	2,77,447	+ 87,322
Tools and Plant	1,58,709	99,255	- 59,454
2. Other Services—	16,028	9,925	- 6,098
Original Works			
Repairs ..	84,145	1,19,181	+ 34,986
Establishment	4,865	3,313	- 1,552
Tools and Plant	83,557	28,362	- 55,195
3. Military and Other Services receipts refunded	2,957	3,040	+ 83
4. State Outlay on Guaranteed Railways	1,267		- 1,267
5. Irrigation—	1,97,530	1,11,788	- 85,742
Productive Public Works Capital Account			
Subsidiary Capital Outlay	3,03,115	1,10,898	- 1,92,223
Irrigation and Navigation Works for which Capital and Revenue Accounts are kept—	78,694		+ 78,694
Capital			
Productive Public Works Revenue Account	2,11,367	5,63,105	+ 3,51,738
Irrigation and Navigation Works for which Capital and Revenue Accounts are kept—	6,88,423	8,69,798	+ 1,81,375
Revenue			
Irrigation and Navigation Works for which Capital and Revenue Accounts are not kept ..	54,888	78,095	+ 23,207
Agricultural Works	11,96,963	5,25,603	- 6,71,360
Receipts on Revenue Accounts refunded	2,74,272	2,85,682	+ 11,410
Ordinary Agricultural Receipts refunded	767		- 767
Expenditure on Madras Harbour Works—	4,568		- 4,568
Imperial—Other Services	2,70,781	6,80,587	+ 4,09,806
Imperial—Capital Provincial Public Works	8,50,000	7,00,000	- 1,50,000
Total Expenditure ..	44,71,844	46,05,598	+ 1,33,754

Under the first four heads there has been a net increase of Rs. 1,96,440, which is chiefly owing to the general restriction placed on Public Works expenditure during 1879-80 having necessitated larger allotments in the past year. The charges for Establishment Tools and Plant do not, however, show a proportionate increase in consequence of a change of system in the division of those charges between the various services. Under Irrigation there was a reduced expenditure of Rs. 2,22,492 on the whole, the chief causes being the non-utilization by the Collectors of the grants for Minor Irrigation Repairs, and the inadequacy of the existing establishment to undertake the works budgeted for, the variations in detail being ascribed to corrections of errors and changes of classification. The only other item requiring notice is the outlay on Harbour Works, which shows an increase of Rs. 1,59,806. It is, however, still below the budget assignment for the year by Rs. 1,56,643. The total outlay on this work to the end of March 1881 is Rs. 53,52,916.

IMPERIAL SERVICES—(c) POSTAL AND TELEGRAPH.

Postal.

In consequence of the transfer of the Money Order Department from the 1st January 1880 from the Account Department to the Postal Department, the postal receipts and payments since that date have considerably increased. That the charges of the department are in excess of the receipts is probably due to the fact that more Money Orders are drawn by other Presidencies against this Presidency than *vice versa*—

	Receipts.	Payments.	Difference.
	RS.	RS.	RS.
1876-77	10,50,886	7,75,639	- 2,75,247
1877-78	11,45,971	8,49,733	- 2,96,238
1878-79	11,50,762	8,45,107	- 3,05,655
1879-80	13,52,826	11,89,791	- 1,63,035
1880-81	24,06,672	28,74,280	+ 4,67,608

The following statement gives the number of Post Offices which existed on the last day of each year, and the approximate number of documents received for delivery during the year :—

	Number of Offices.	Number of Documents.
1876-77	642	21,919,267
1877-78	668	22,354,462
1878-79	700	22,138,142
1879-80	708	23,851,698
1880-81	717	26,365,898

The increase in the number of offices is small compared with the increase in the number of documents, the latter being partly due to the extended use of post cards and partly to the natural growth of correspondence.

Telegraph.

The receipts and charges of the Telegraph Department during the last five years have been as follows :—

	Receipts.	Charges.	Difference.
	RS.	RS.	RS.
1876-77	6,00,301	7,02,130	+ 1,01,829
1877-78	6,77,838	8,65,673	+ 1,87,835
1878-79	5,21,478	8,41,105	+ 3,19,627
1879-80	5,71,571	10,52,257	+ 4,80,686
1880-81	5,94,501	10,40,232	+ 4,45,731

Excluding the first two years, the collections of which were abnormal from the extensive use of the telegraph during the famine which then prevailed, there has been a gradual increase in the receipts from 1878-79, due partly to the extension of the lines and partly to the larger requirements of the public. The variations on the charges side occurred chiefly in the charge for the construction and repair of lines.

IMPERIAL SERVICES—(d) MILITARY.

The following is a summary of the income and expenditure under Military Services :—

	1879-80.	1880-81.	Difference.
	RS.	RS.	RS.
Income	19,43,894	19,12,696	- 31,198
Expenditure	2,96,95,652	284,37,081	- 12,58,571

The chief heads of income are as follows:—

	1879-80. RS.	1880-81. RS.	Difference. RS.
1. Army and Garrison Staff ..	..	14,902	+ 14,902
2. Regimental Pay Allowance and Charges ..	2,99,208	2,52,636	— 36,380
4. Commissariat Establishment, Supplies and Services ..	10,73,988	9,08,259	— 1,65,729
5. Remount do. ..	46,088	2,62,993	+ 2,16,905
6. Clothing do. ..	1,24,025	1,85,514	+ 61,489
7. Barrack do. ..	18,569	16,997	+ 3,428
8. Administration of Martial Law ..	2,058	3,419	+ 1,361
9. Medical Establishment, Services and Supplies ..	88,909	25,609	— 12,300
10. Ordnance Establishment, Stores and Camp Equipage ..	2,35,127	1,31,442	— 1,03,685
12. Education ..	1,196	1,628	+ 430
13. Sea Transport Charges ..	5,191	7,494	+ 2,303
14. Miscellaneous Services ..	63,938	42,394	— 21,544
18. Military Pensions ..	1,640	6,159	+ 4,519
19. Indian Service Family Pension Fund ..	48,959	53,062	+ 4,103
Total ..	19,43,894	19,12,696	— 31,198

There has thus been a gross decrease of Rs. 3,40,638 under some heads and an increase of Rs. 3,09,440 under others. The only large items of decrease are (3) and (4), in which the receipts of 1879-80 were abnormally large, owing to arrear recoveries in one case and a special adjustment of the value of stores in connection with the Straits Settlements in the other. In item (10) the decrease is due to the value of stores supplied to the Civil Department having been deducted *per contra* instead of being credited here to a larger extent in 1880-81 than in the previous year. In the items of increased receipts, those requiring notice are (5) and (6); in the former, the increase consists of the value of 364 horses and other supplies made to the 14th Hussars for service in South Africa; and in the latter, to a large adjustment in 1880-81 on account of clothing supplies made to the Hyderabad Contingent.

On the expenditure side, the details of Military Services are as follows:—

	1879-80. RS.	1880-81. RS.	Difference. RS.
1. Army and Garrison Staff ..	10,58,036	10,32,448	— 25,588
2. Administration Staff ..	4,15,987	4,15,306	— 681
3. Regimental Pay Allowance and Charges ..	1,47,53,933	1,44,30,643	— 3,23,290
4. Commissariat Establishment, Supplies and Services ..	47,88,385	47,45,445	— 42,940
5. Remount do. ..	3,28,338	3,02,123	— 26,125
6. Clothing do. ..	2,24,411	1,94,968	— 29,445
7. Barrack do. ..	5,49,310	5,09,690	— 39,620
8. Administration of Martial Law ..	91,807	85,772	— 6,035
9. Medical Establishment, Supplies and Services ..	9,95,892	9,25,736	— 70,156
10. Ordnance Establishment, Stores and Camp Equipage ..	9,39,208	9,18,020	— 21,188
11. Ecclesiastical ..	65,545	62,898	— 2,647
12. Education ..	1,45,299	1,52,483	+ 7,184
13. Sea Transport Charges ..	4,74,486	2,93,054	— 1,81,432
14. Miscellaneous Services ..	20,64,424	16,83,714	— 3,80,710
15. Volunteer Corps ..	51,955	78,176	+ 26,221
16. Rewards for Military Services ..	21,374	20,368	— 1,006
17. Retired Officers ..	70,117	78,608	+ 8,491
18. Military Pensions ..	25,12,699	23,62,425	— 1,50,274
19. Widows' Pensions and Compassionate Allowances ..	83,696	85,467	+ 1,771
20. Superannuation Pensions and Gratuities ..	60,750	59,739	— 1,011
Total Expenditure ..	2,96,95,652	2,84,37,081	— 12,58,571

Under four heads only has there been increased expenditure aggregating Rs. 43,667, the chief cause being the formation of the Irawaddy State Railway Rifles, Duke's Own Artillery, and the Akyab Rifle Volunteers. There was a gross decrease of Rs. 13,02,238 under all the other heads, the chief causes being the reduction of the European Infantry below its normal strength during certain periods of the year, smaller charge on account of "compensation for dearness of provisions" owing to the fall in the prices of grain, and to larger expenditure in the previous year on account of transport of troops to Burma.

CHAPTER III. PROVINCIAL SERVICES.

This is sub-divided into two Sections—Provincial Proper and Unfettered Local Funds. The income and expenditure of the former are as follows:—

Major Heads.	1879-80. RS.	1880-81. RS.	Difference. RS.
XI. Registration ..	5,30,164	5,71,525	+ 41,361
XV. Minor Departments ..	74,088	72,724	— 1,364
XVI. Law and Justice ..	2,59,427	2,35,335	— 24,092
XVII. Police ..	1,83,951	2,29,724	+ 45,773
XVIII. Marine ..	17,629	16,362	— 1,267
XIX. Education ..	1,54,471	1,78,967	+ 24,496
XX. Medical ..	1,03,983	1,02,610	— 1,373
XXI. Stationery and Printing ..	31,804	45,532	+ 13,728
XXII. Interest ..	2,701	2,522	— 179
XXIV. Miscellaneous ..	37,468	70,899	+ 33,431
XXVI. Irrigation and Navigation ..	74,070	1,22,371	+ 48,301
XXVII. Other Public Works ..	1,87,569	2,02,863	+ 15,294
Adjusting Receipts ..	2,37,870	37,012	— 2,00,858
Total ..	18,95,195	18,88,496	— 6,699
Imperial Allotment ..	84,86,120	85,30,800	+ 44,680
Provincial Deficit ..	..	1,73,988	+ 1,73,988
Total ..	103,81,315	1,05,93,284	+ 2,11,969

Major Heads.	1879-80. RS.	1880-81. RS.	Difference. RS.
3. Refunds ..	8,515	6,028	— 2,487
4. Land Revenue ..	29,046	42,185	+ 13,139
5. Forest ..	21	20	— 1
6. Excise ..	329	90	— 239
9. Customs ..	8,702	4,952	— 3,750
10. Salt ..	8,960	4,942	— 4,018
12. Stamps ..	827	381	— 446
13. Registration ..	3,65,131	3,95,199	+ 30,068
15. Post Office ..	1,08,702	1,08,156	+ 1,454
17. Administration ..	2,080	1,185	— 895
18. Minor Departments ..	1,24,186	1,46,098	+ 21,912
19. Law and Justice ..	13,82,718	11,55,955	— 2,26,763
20. Police ..	38,05,286	38,32,796	+ 27,510
21. Marine ..	27,332	26,196	— 1,636
22. Education ..	10,05,448	9,91,373	— 14,075
23. Ecclesiastical ..	5,906	5,523	— 383
24. Medical ..	6,32,589	6,18,229	— 14,360
25. Stationery and Printing ..	6,90,871	6,31,526	— 59,345
26. Political Agencies ..	..	12	+ 12
30. Miscellaneous ..	3,58,069	1,99,670	— 1,58,399
31. Famine Relief ..	..	3,20,743	+ 3,20,743
32. Irrigation and Navigation ..	2,16,701	3,06,979	+ 90,278
34. Other Public Works ..	11,51,210	15,47,499	+ 3,96,289
Adjusting Payments ..	8,96,032	2,47,547	— 1,48,485
Provincial Surplus ..	1,03,27,161	1,05,93,284	+ 2,66,123
Total ..	1,03,81,315	1,05,93,284	+ 2,11,969

On the receipt side there was a gross decrease of Rs. 2,29,183 under a few heads, and an increase of Rs. 2,22,434 under others, besides the allotment from Imperial Services which was raised in 1880-81 on account of the newly-created appointment of Surgeon-General with the Government of Madras. The gross decrease abovementioned is chiefly the result of the actuals of 1879-80 having included a recovery of Rs. 1,95,870 from Fettered Funds on account of aid given them in the previous year, whereas the receipts on this account in 1880-81 amounted to Rs. 925 only.

The heads under which the receipts have improved, to any large extent, are (1) Registration, in which the increase is due to the importance of registration becoming more generally known to the people; (2) Police, in consequence of larger recoveries in 1880-81 from Municipalities towards the cost of the Police Force employed in towns than in the previous year; (3) Education, by larger receipts of the School of Industrial Arts; (4) Irrigation and Navigation, by the revised rates of traffic over the Buckingham Canal having been more fully introduced; and lastly, Provincial Miscellaneous, by the improper credit to that head of a sum of Rs. 45,000 on account of an adjustment in connection with certain lands of the Raja of Kalastri taken up for roads. The item in question should have been credited to Imperial instead of to Provincial, and will be written back in due course.

On the charge side of the Provincial Services account, a gross increase of Rs. 9,01,405 occurred under some heads, and a decrease of Rs. 6,35,282 under others.

The most important items of increase are (1) Registration, due to larger payments of commission with reference to the increased receipts referred to above; (2) Minor Departments, consisting for the most part of arrear payments on account of the previous year of fees to the Examiners conducting the Uncovenanted Civil Service Examinations; (3) Police, which will be eventually changed into a decrease of Rs. 9,857 by the transfer to Imperial Services of a sum of Rs. 37,367 improperly included under Provincial; (4) Famine Relief, consisting of adjustments now made on account of outstandings on this account; (5) Irrigation and Navigation, caused by the extension of the Buckingham Canal; and lastly, under Public Works, under which the outlay in 1879-80 was considerably restricted, for financial reasons, which were not in operation during the past year.

In the items of decreased expenditure, only three are noteworthy, viz., those occurring under Law and Justice, Stationery and Printing, and Adjusting Payments. Under the first head, the saving is chiefly due to the reduction of the number of prisoners in jail. Under the second, to a smaller demand for materials and stock, and to smaller issues of stationery from the Depot to Public Departments; and in the third, partly to a temporary aid of Rs. 86,807 having been given in 1879-80 from Provincial Funds to the Village Service Fund, while no such payment occurred in the following year, and partly to diminished grant in 1880-81 to Local Funds under Act IV of 1871 on account of Public Works.

The result of the Provincial transactions of 1880-81, as shown in the statement above, is a deficit of Rs. 1,73,988. The balance at the credit of Provincial Services on the 1st April 1880 amounted to Rs. 4,82,553,* and in consequence of the foregoing deficit is reduced to Rs. 3,08,565. The real balance, however, taking into consideration adjustments to be made in the books of the current year, is Rs. 3,87,939 as shown below:—

Balance on 31st March 1881 as above	Rs. 3,08,565
Recoverable from Village Service Fund, Nellore District	86,807
Do. from Imperial Services on account of certain Police charges wrongly debited to Provincial	37,367
	4,32,739
Payable to Provincial on account of excess Miscellaneous Receipts ..	45,000
Approximate balance 31st March 1881 ..	3,87,739

* This amount differs considerably from the closing balance as given in the last report, on account of subsequent alterations, the chief among them being the incorporation into the Provincial accounts of the Buckingham Canal transactions.

As given in paragraph 84 of last report	Rs. 4,24,584
Deduct—	
Buckingham Canal charges of 1879-80 subsequently brought on the civil books ..	2,16,791
Less receipts of the year Rs. 74,070, plus balance Rs. 78,084 at credit of this account on the 1st April 1879	1,52,154
	64,547
Add—	
Receipts raised subsequent to the last report chiefly under Police, Rs. 29,972 ..	20,806
And charges reduced	1,740
	4,88,568
Revised balance 31st March 1880 ..	3,87,739

Unfettered Local Funds.

In connection with Provincial Services are the transactions on account of Unfettered Local Funds which are two in number:—

1. Cattle Pound Fund.
2. Convict Labor Fund.

RECEIPTS.

	1879-80.	1880-81.	Difference.
	RS.	RS.	RS.
XVI. Law and Justice		86,748	+ 86,748
XVII. Police	1,98,676	2,05,275	+ 6,599
Total Receipts ..	1,98,676	2,72,023	— 73,347

CHARGES.

	1879-80.	1880-81.	Difference.
	RS.	RS.	RS.
18. Minor Departments	22,899	19,762	— 3,137
20. Police	1,15,529	1,14,571	— 958
30. Miscellaneous	1,764	1,695	— 69
34. Other Public Works	12,708	40,231	+ 27,523
Adjusting Payments	41,794	37,871	— 3,923
Total Charges ..	1,94,694	2,14,130	+ 19,436
Surplus ..	3,982	57,893	+ 53,911

Adding Rs. 74,414 on the receipt side of 1879-80 and Rs. 17,970 on the charge side, on account of Convict Labor Fund transactions of that year omitted in the above comparison, in consequence of those transactions having been included under Fettered Funds in that year, the difference on the total is reduced to Rs. 2,533 only. The balances at the credit of these funds on the 1st April 1880 was Rs. 3,26,313, and the surplus of the year's transactions, viz., Rs. 57,893, raised the amount therefore to Rs. 3,84,206 on the 31st March 1881.

CHAPTER IV.

FETTERED LOCAL FUNDS.

The funds which fall under this category are the following:—

- Local Fund Act IV of 1871.
- Jungle Conservancy Fund.
- Village Service Fund.
- Irrigation Cess ..
- Canal and Ferry ..
- Police Lodging ..
- Book Depot ..
- Bearers' Fee ..
- Badrachalam Road Fund.

The following statements give the income and expenditure of these funds under the major heads of account:—

Income—Fettered Funds.

Income.	Local Funds Act IV of 1871.		Other Funds.		Total.		Difference between 1880-81 and 1879-80 in Columns 5 and 6.
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	
I. Land Revenue ..	..	..	1,27,543	9,41,936	1,27,543	9,41,936	+ 8,14,373
III. Forest ..	..	..	2,60,418	2,35,394	2,60,418	2,35,394	- 25,124
IV. Provincial Rates ..	44,98,597	44,75,438	24,47,550	16,87,470	69,46,147	61,62,904	- 7,83,243
XVI. Law and Justice ..	..	..	24,412	..	24,412	..	+ 24,412
XVII. Police ..	..	..	22,436	22,315	22,436	22,315	+ 121
XIX. Education ..	27,599	26,199	..	..	27,599	26,199	+ 1,399
XX. Medical ..	21,440	14,554	..	..	21,440	14,554	+ 6,886
XXII. Interest ..	15,651	20,512	19,308	13,647	34,959	34,159	+ 800
XXIV. Miscellaneous ..	5,30,787	5,35,474	22,499	1,11,063	5,53,286	6,46,537	- 93,251
XXVII. Other Public Works ..	452,600	5,35,515	82,470	1,08,924	5,30,070	5,37,439	- 7,369
Adjusting Receipts ..	1,40,000	..	87,723	..	1,40,000	87,723	+ 52,277
Total ..	55,38,829	55,35,987	22,12,304	21,54,448	77,51,133	76,90,435	+ 60,698
Deficits ..	..	..	..	54,702	..	54,702	- 54,702
Grand Total ..	55,38,829	55,35,987	22,12,304	22,09,150	77,51,133	77,45,137	+ 5,996

Expenditure—Fettered Funds.

Expenditure.	Local Funds Act IV of 1871.		Other Funds.		Total.		Difference between 1880-81 and 1879-80 in Columns 5 and 6.
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	
2. Interest in Service Funds, &c. ..	14,494	13,899	..	..	14,494	13,899	+ 595
3. Refunds ..	4,799	4,351	2,904	114	7,703	4,465	+ 3,238
4. Land Revenue ..	14,119	..	25,16,940	20,02,730	25,31,119	20,02,730	+ 5,28,389
5. Forest ..	..	..	1,66,600	1,66,781	1,66,600	1,66,781	- 181
6. Provincial Rates ..	..	..	31,494	33,106	31,494	33,106	- 1,612
17. Administration ..	49,870	53,544	..	..	49,870	53,544	- 3,674
20. Police ..	..	..	19,841	22,699	19,841	22,699	- 2,858
22. Education ..	3,85,481	4,72,385	..	..	3,85,481	4,72,385	- 86,904
23. Medical ..	4,37,963	4,15,713	..	..	4,37,963	4,15,713	+ 22,250
29. Pensions ..	753	1,258	..	..	753	1,258	- 505
30. Miscellaneous ..	4,88,599	5,51,979	2,011	22,566	4,90,610	5,74,545	- 83,935
34. Other Public Works ..	20,01,500	20,94,233	20,770	104,728	20,22,270	21,98,961	- 1,76,691
Adjusting Payments ..	2,19,845	20,067	27,026	926	2,46,871	20,993	+ 2,25,878
Total ..	42,05,119	47,52,718	27,97,546	32,09,160	69,02,665	79,61,878	- 10,59,213
Surplus ..	12,78,515	8,83,279	4,14,838	..	17,93,353	8,83,279	+ 9,10,074
Grand Total ..	54,83,634	56,35,997	32,12,384	32,09,160	86,96,018	88,45,157	- 1,49,139

As regards the transactions relating to Local Funds Act IV of 1871, there was a gross decrease of Rs. 6,22,160 and a gross increase of Rs. 47,528 among the different heads on the receipt side, the latter being chiefly due to the contribution in 1880-81 of Rs. 30,440 from the Canal and Ferry Fund. In the items of decrease, the largest, amounting to Rs. 5,26,423, occurred in Provincial rates, and is due almost to the same causes which led to the decrease in Land Revenue under Imperial, that is to say, to the enormously reduced amounts of arrears which remained for collection during the past as compared with the previous year. There is only one other item of decrease requiring notice, viz., Rs. 64,676 under Adjusting Receipts due, as stated under Provincial Services, above to smaller contributions from an account of roads and other purposes.

On the expenditure side of Local Funds under Act IV of 1871, there was a gross increase of Rs. 7,44,168, which occurred mainly under the following heads:—

1. Administration, caused by the appointment of an officer for the inspection of Local Fund Accounts with an increased establishment for the Central Account Office, and by the entertainment of an establishment in the districts for the local audit of the accounts of this fund, after the withdrawal of the Public Works Agency for the execution of its works; (2) Education, caused by the opening of a larger number of schools and by the grant of a larger amount of aid to private

schools; (3) Miscellaneous, due to the larger requirements on account of Sanitation and Conservancy; and lastly, under Public Works, in consequence of the withdrawal of the Public Works Agency in the execution of Local Fund Works having postponed the carrying out within 1879-80 of many works which had necessarily to be executed in the following year.

In the aggregate, the income of the Local Fund under Act IV of 1871 fell by Rs. 5,74,632 and the expenditure rose by Rs. 5,46,602, as compared with the figures of the previous year. The income of the year, however, exceeded the expenditure by Rs. 2,57,279, thereby raising the balances at credit from Rs. 33,83,001 on the 1st April 1880 to Rs. 37,46,403 at the close of the year including the debit transactions.

In the transactions of the other funds, there was on the income side an aggregate decrease of Rs. 10,52,995 under six heads, and an increase of Rs. 9,95,059 under the remainder. In the receipts under Land Revenue, there was a nominal increase to the extent of over eight lakhs, by decrease under Provincial Rates in consequence of the transfer of certain Village Service Fund collections from the latter to the former head. The other largest items of decrease are under Law and Justice, being due to the transfer of the Convict Labor Fund to the category of Unfettered Funds and under Adjusting Receipts, under which the transactions in 1879-80 were of an exceptional nature, consisting of a temporary aid from the Provincial funds on account of deficiency of assets in the Village Service Fund of the Nellore District. Besides Land Revenue already alluded to, there were important increases under the following three heads only, (1) Education, due to the opening of a new Book Depot Fund, the balances of which were previously outside the Government books; (2) Miscellaneous, consisting of the sale proceeds of certain Government Promissory Notes of the Village Service Fund; and (3) Public Works, in which it is due to the transfer from 1880-81, to the Canal and Ferry Fund, from Local Fund under Act IV of 1871, of the toll collections of the Malabar District.

On the whole, the transactions under other Fettered Funds resulted in a deficit of Rs. 54,702 against a surplus of Rs. 4,14,838 in the previous year, the balance at credit of these funds on the 31st March 1881 being reduced to the sum of Rs. 16,62,622 as follows:—

	Rs.
Village Service ..	10,39,834
Jungle Conservancy ..	2,82,718
Canal and Ferry ..	2,45,410
Irrigation Cess ..	41,967
Book Depot ..	32,364
Police Lodging ..	15,984
Badrachalam Road ..	2,255
Bearers' Fee ..	2,090

Notwithstanding the sale of Government securities of the Village Service Fund to the value of Rs. 1,00,000, the disbursements of the year in connection with that Fund exceeded the receipts by Rs. 1,90,337, the increase being due to large arrear payments in Kistna and to the introduction of a revised scale of village establishment in Nellore and Chingleput.

Out of Rs. 10,27,400, which stood invested in Government securities, Rs. 1,00,000 having been withdrawn by sale as stated in the preceding paragraph, the capital on the 31st March 1881 was reduced to Rs. 9,27,400 as follows:—

	Rs.
Kurnool ..	4,46,500
Trichinopoly ..	1,50,000
Salem ..	3,30,900
Total ..	9,27,400

The Book Depot Fund transactions appear now for the first time in this report, having been incorporated in the Government accounts from 1880-81. Prior to that date, the fund was outside the Government accounts.

Excluded Funds.

The following is an abstract of the transactions pertaining to the funds which fall under this category. The last in the list, viz., District Road Fund, has long ago ceased to exist, the small balance still at credit merely awaiting clearance by adjustment.

Excluded Funds.

Funds.	Opening Balance, 1st April 1879.	ACTUALS.		Total.
		1879-80.	1880-81.	
	Rs.	Rs.	Rs.	Rs.
1. Educational Building Fund	82,743	59,435	17,347	1,09,524
2. Endowment Fund	5,187	9,936	16,988	32,111
3. Port Fund	493,354	2,72,996	2,88,963	10,55,313
4. University Fee Fund	4,701	54,291	59,869	1,18,861
5. Cantonment Fund	2,343	12,334	11,863	26,540
6. District Road Fund	288	320	..	32
Total	5,88,039	4,09,312	3,95,030	13,42,381

Excluded Funds.

Funds.	ACTUALS.		Closing Balance, 31st March 1881.	Total.
	1879-80.	1880-81.		
	Rs.	Rs.	Rs.	Rs.
1. Educational Building Fund	58,105	23,627	17,792	1,09,524
2. Endowment Fund	9,792	11,874	10,445	32,111
3. Port Fund	1,84,499	1,97,189	6,73,625	10,55,313
4. University Fee Fund	58,992	57,284	2,585	1,18,861
5. Cantonment Fund	12,169	10,708	8,677	26,540
6. District Road Fund	..	..	32	32
Total	1,83,548	3,00,677	7,08,156	13,42,381

It will be seen that the total balances of these excluded funds rose in the two years by Rs. 1,70,117, the largest increase occurring on the transactions of the Port Fund, the flourishing condition of which led to a recent proposal to relieve the Imperial and Provincial Revenues for the future of all but very exceptional Marine charges. The Educational Building Fund is the only other which requires notice. Besides the reduction of Rs. 14,950 in the Cash credit in favor of this Fund, according to the foregoing statement, its funded capital was also encroached upon to the extent of Rs. 61,500 in the two years, reducing that capital to Rs. 92,000 on the 31st March 1881.

CHAPTER V.

Loans.

The following statement gives the amount of loans granted by Government from time to time, and the sums outstanding on the 31st March 1881. The principal items so outstanding are—

Maisur State	Rs.
Ramnad Zemindari	80,00,000
Madras Municipality	14,22,830
Sundry others	14,30,000
	7,48,929
Total	116,01,759

Account of Loan Transactions in 1880-81.

Persons and Corporations to whom Loans have been granted.	On what Account.	Amount of Loan Sanctioned.	Rate of Interest.	Balance from Last Year.	Amount Advanced.	Total.	Amount Repaid.	Balance.	Amount of Interest recovered and credited to Revenue.	Balance of Interest Unpaid.
Madras Municipality.	For Water-supply Project, 1869; 1873.	14,30,000	4	14,30,000 0 0	..	14,30,000 0 0	..	14,30,000 0 0	57,300 0 0	..
Negapatam do.	For constructing a Market, 1874.	25,000	4	14,583 5 4	..	14,583 5 4	2,063 5 4	12,500 0 0	966 7 7	..
Coimbatore do.	For improvement of Water-supply, 1876.	4,000	4	2,400 0 0	..	2,400 0 0	400 0 0	2,000 0 0	102 15 1	..
Do. do.	For erecting tiled houses ..	2,000	5	1,554 1 10	..	1,554 1 10	315 2 4	1,237 15 6	73 12 10	..
Ootacamund do.	For completion of certain roads, 1876.	12,420	4	10,734 1 5	..	10,734 1 5	470 7 11	10,263 9 6	477 13 9	..
Ootacamund do.	For erecting Market-shed, 1876.	7,348	4	4,616 15 8	..	4,616 15 8	180 2 7	4,336 13 1	201 14 3	..
Mangalore do.	For improvement of Market..	2,150	4	5,490 0 0	..	5,490 0 0	915 0 0	4,575 0 0	239 0 8	..
Saidpet Local Fund Board.	For constructing an Iron Girder Bridge across the Kor-talar, 1873; 1876.	1,99,750	4	1,90,180 7 2	..	1,90,180 7 2	6,772 2 1	1,83,408 5 1	8,432 12 5	..
Tinnevely Local Fund Board.	For repairing the bridge over the Sattur river, 1873.	30,000	4	2,961 14 2	..	2,961 14 2	2,961 14 2	..	33 2 8	..
Calicut Local Fund Board.	For the completion of the Tamracheri Ghat Road and approach in Wynad, 1874.	89,000	4	65,314 3 2	..	65,314 3 2	4,665 4 9	60,648 14 5	2,942 9 9	..
Tellicherry Local Fund Board.	For the completion of the Peria Ghat Road and construction of a fair weather road in Wynad, 1876.	60,000	4	52,811 0 3	..	52,811 0 3	..	52,811 0 3	2,431 13 9	..
Ramnad Zemindari ..	For the liquidation of the debt of the estate, 1873.	12,72,830	5	12,72,830 0 0	..	12,72,830 0 0	..	12,72,830 0 0	64,241 6 3	..
Do. do.	For repairs and improvement of the estate, 1873.	2,00,000	5	1,50,000 0 0	..	1,50,000 0 0	..	1,50,000 0 0	12,579 12 3	..
Bangalore Nawab.	For the liquidation of the debt of the estate and for repairs and improvement, 1873; 1877.	3,00,000	6	2,69,710 10 7	..	2,69,710 10 7	14,291 8 6	2,55,419 1 11	16,436 6 0	..
Jaghireddar of Sandur. Sivaganga Zemindari.	For roads, 1873	2,500	4	1,471 13 5	..	1,471 13 5	134 7 6	1,337 5 11	54 5 11	1 13 5
Punganur do.	For the relief of the poor ..	1,50,000	6	61,000 0 0	41,000 0 0	1,02,000 0 0	21,000 0 0	81,000 0 0	5,008 14 0	..
Talavancotta do.	For liquidation of debts and repair of irrigation works, 1880-81.	26,300	4	26,300 8 0	..	26,300 8 0	..	26,300 8 0	..	..
Chintalapudi Vasta ..	For restoration of an old Irrigation channel for the improvement of the estate, 1880-81.	55,000	4	..	43,000 0 0	43,000 0 0	..	43,000 0 0	..	..
Maisur State	Advanced on account of Funds.	10,000	6	10,000 0 0	..	10,000 0 0	..	10,000 0 0	..	..
		80,00,000	5	80,00,000 0 0	..	80,00,000 0 0	..	80,00,000 0 0	4,00,000 0 0	..
		118,85,238	..	116,01,869 1 0	94,000 0 0	116,55,869 1 0	64,100 7 4	116,01,768 9 8	6,71,182 3 1	1 13 6

Fort St. George,
1st November 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

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