Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1577

DATED 23rd March 1897

[Despatch Abstract.]

Returning with remarks & the Fin. Sec'y's Budget & revised estimates for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 2533.

From The Financial Departt.

Order

No. 703.

Dated 20-3-97

Received 20-3-97.

Registered 20-3-97.

Enclosures

Spare copies

SUBJECT.

Forwg. the Budget and revised estimates for 1896-97.

12.25. A/
Issued this current only on the 22nd at 10.30 a.m. to the Printing Department for distribution to the Drafting officers concerned.
22/3/97.

Fmi. Dept.

Mysore

Encl. No. 703 & 20-3-97

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A.D. Knapp.
20/3/97
Ag Assistant Secretary

20.3.97
Chief Secretariat

BACK PAPERS.

G.O.	No	Department.	Date.

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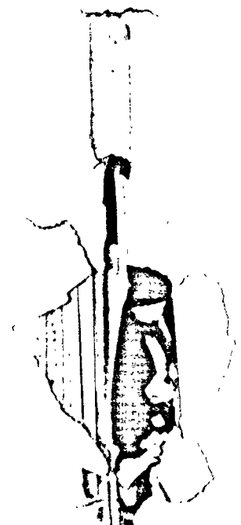
G.O.	No.	Department.	Date.

Contributions.

	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial Receipts.							
Contributions from Local Funds—							
Ordinary	2·73	2 43	2 26	2·40	2·12	2·53	3·40
Máyavaram-Muttupet Railway	·34	·47	·60	·63	3·20	4·60	2·13
For famine relief operations	..	..	..	..	..	..	..
Total ..	3·07	2·90	2 86	3·03	5·32	7·13	5·53
Provincial Expenditure.							
Contributions to Local Funds—							
Ordinary	2·65	3·05	2·55	2 56	2·67	2·60	9·09
Máyavaram-Muttupet Railway	·46	·53	·50	·47	·31	..	..
For famine relief operations	..	..	..	..	..	..	..
Total ..	3·11	3·58	3·05	3·03	2·98	2·60	9·09

Increased payments are expected from local funds towards the cost of the Medical College, Malabar and Nilgiri tolls, the enhanced cost of the Local and Municipal Secretariat, and the controlling establishments of the Village Service fund. On the other hand, the entire liability of local funds towards half the cost of the Máyavaram-Muttupet Railway has been liquidated and, as it has been decided that no further outlay should be debited to Provincial revenues on account of further improvements or extensions, no recoveries will appear under this head in future. The Government of India, however, has treated the expenditure on the Peralam-junction-improvements as Provincial under 37. CONSTRUCTION OF RAILWAYS, and exhibited the whole amount (·34) as recoveries under contributions from local funds. This matter is, however, still under discussion.

Under charges an increased provision of ·10 is made for educational grants-in-aid. The liability on local funds for famine expenditure has been restricted to the actual outlay incurred up to the end of February 1897 (about ·75), all future expenditure being met from Provincial revenues in the first instance, subject to eventual adjustment on the termination of famine operations. The Government of India has transferred 5·00 to the local estimates of 1897–98, but it is unlikely that the district boards of the affected districts will be able to pay any contribution to Provincial or met any portion of the expenditure direct from their own resources, while under the Act, the surplus funds of other boards cannot be alienated for any purpose beyond their own district limits.



Famine Relief—33.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Expenditure—							
In charge of Civil Officers—							
Salaries, establishments and contingencies			..	..	..	..	
Relief works—							
Communications			..	..	..	..	
Miscellaneous public improvements			..	..	..	..	
Irrigation			..	..	..	..	2·44
Relief to people employed otherwise than on famine relief—							
Relief to weavers, &c.			..	·02	..	·02	
Gratuitous relief			..	..	..	..	
Miscellaneous—							
Flood damages, &c.			..	..	..	..	
			..	·02	..	·02	2·44
In charge of Public Works Officers—							
Communications			..	..	..	..	..
Miscellaneous public improvements			..	..	..	..	..
Irrigation			..	..	..	..	..
Construction of railways ..			..	..	..	..	..
			..	..	..	..	..
Total ..	13·11	3·9[illegible] from	..	..	..	..	

In the beginning of January it was hoped that the charges under this head would not exceed two lakhs in the revised and the same amount in the budget estimates. In the middle of February the provision was raised to 8·03 and 14·00 respectively. Subsequently the figures were modified to 6,03 and 20·04; the Government of India has now adopted 4·00 for the current year (of which ·75 is local) and 20·04 for 1897–98 (of which 1·93 is treated as Imperial and 5·00 as local leaving 13·11 as provincial). It is impossible to say how far the estimates finally adopted will prove adequate to meet actual requirements, as very much depends on the results of the next monsoon, not only in the districts already affected, but throughout the Presidency.

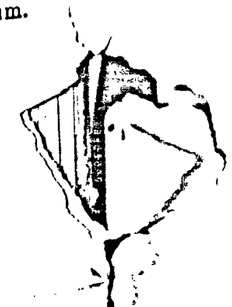
XXV.—*Miscellaneous*—32.

	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts. 1895–96.	1894–95.	1893–94.	1892–93.
Provincial.							
Revenue—							
Unclaimed Deposits	·52	·54	·42	·53	·74	·27	·35
Treasure Trove	·01	·01	·01	·01	·02	·01	·01
Sale of old Stores and Materials ..	·04	·04	·04	·04	·04	·04	·04
Sales of Land and Houses, &c. ..	..	..	·01	..	·01	·01	·01
Fees for Government Audits ..	·08	·2	·11	·09	·10	·11	·11
Contributions	·74		·64	·76	·64	·64	·63
Miscellaneous Fees, Fines and Forfeitures	·25	·25	·24	·25	·24	·25	·24
Fishery receipts	·17	.. ·06	..	..	..	..	..
Miscellaneous	·07		·07	·07	·06	·06	·09
Total ..	1·8[illegible]	1·68	1·54	1·75	1·85	1·39	1·48
Provincial.							
Expenditure—							
Travelling Allowances to Assistants and other Officers attending Examinations	·03	·03	·03	·03	·02	·01	·01
Rewards for Proficiency in Oriental Languages	·06	·04	·06	·03	·04	·08	·07
Allowance to Language Examination Committees.		·01					
Subscriptions to Periodicals	·01	·12	·01	·01	·01	·01	..
Cost of Books and Publications ..	·12		·12	·12	·11	·13	·14
Donations for Charitable Purposes ..	·56		·55	·56	·54	·56	·56
Charges on account of European Vagrants	·02	·02	·02	·02	·02	·02	·02
Rewards for Destruction of Wild Animals	·24	·23 ·20	·24	·23	·22	·24	·24
Petty Establishments	·20	·02	·20	·20	·20	·19	·18
Special Commissions of Enquiry ..	·02		·02	..	..	..	..
Irrecoverable Temporary Loan written off	.01	·01 ·14	..	·01	..	..	..
Charges on account of Fisheries ..	·23	·00	·04 ·01	·04	·04	·03	·02
Rents, Rates and Taxes	·09	·09	·09	·09	·09	·09	·09
Contributions	·10	·13	·08	·07	·07	·07	·07
Miscellaneous and Unforeseen Charges	·05	·01	·05	·03	·03	·01	·01
Miscellaneous Refunds	·01		·01	..	..	..	..
Total ..	1·76	1·56	1·52	1·44	1·39	1·44	1·41

The increase under *Unclaimed Deposits* has been explained under the actuals of 1895–96. The reduction under fees for Government audits is nominal as the recovery made for auditing the accounts of the Madras Municipality has been transferred to the next minor head, *Contributions*, the estimates under which provide also for the municipal share of the salary and allowances of the Secretary to Government, Local and Municipal Department.

The charges under the same minor head include payment of contribution to the Conjeeveram and Trichinopoly municipalities on account of Government servants, who are employed as their Chairmen, as the whole of their salaries are paid in the first instance from municipal revenues.

From 1st April 1897 the receipts and charges connected with pearl fisheries, chank fisheries, fishery vessels, &c., which appeared under I. *and 3.* LAND REVENUE, *XVIII. and 21.* MARINE, *and XXV. and 32.* MISCELLANEOUS are all shown together under the last named head, MISCELLANEOUS; the necessary readjustments as between Imperial and Provincial having been made by a reduction of ·08 in the fixed contract assignment for the next quinquennium.



XXIII.—Stationery and Printing—30.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Stationery Receipts	·30	·38	·31	·33	·33	·27	·27
Sales of Gazettes and other Publications	·81	·70	·81	·71	·64	·49	·42
Other Press Receipts	·30	·24	·26	·29	·27	·37	·38
Total ..	1·41	1·32	1·38	1·33	1·24	1·13	1·07
Provincial.							
Expenditure—							
Stationery Office at the Presidency ..	·30	·27	·28	·30	·28	·29	·24
Stationery purchased in the country.	·18	·12	·11	·10	·11	·11	·08
Government Presses	3·07	3·07	3·14	3·11	3·07	2·96	2·89
Printing at Private Presses	·76	·54	·59	·55	·49	·57	·52
Stationery supplied from Central Stores	5·00	5·00	4·27	5·42	4·98	4·09	3·74
Refunds	·01	..	..	..	·07	..	·01
Total ..	9·32	9·00	8·39	9·48	9·00	8·02	7·48

The increase under *Other press receipts* is due to the sale of Land and Separate Revenue printed forms by Taluk and District Treasuries.

Under charges, the rise in the Stationery office is due to increase in landing, shipping, packing and other charges; that under *Stationery purchased in the country* is nominal as the expenditure, which was hitherto shown under 22. *Education*, has now been transferred to this head. Under *Government Presses* economy has been enforced by the abolition of overtime allowances to the extent ·05; the provision for purchase of printing materials and stock in Collectorate presses has also been reduced. The printing of settlement registers for the Tanjore, Trichinopoly and Anantapur districts provided for in 1896–97 could not be fully carried out, and the amount has accordingly been transferred to the estimates of the coming year, which also include provision for the cost of printing the Ouchterlony valley settlement records, the Malabar-Wynaad records and increased work in Mofussil Courts of Law, Police, and Educational Departments. Vast strides are being made in the outlay on stationery supplied to public departments year by year and the estimates will, it is feared, prove inadequate owing to the ever increasing demands almost for the supply of type-writers, copying presses, mathematical instruments and other indispensable requirements of a progressive administration.

XXII.—Superannuation, Retired a[llowances] Compassionate Allowances—29.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Contributions for Pensions and Gratuities	·55	·51	·47	·46	·41	·38	·32
Total ..	·55	·51	·47	·46	·41	·38	·32
Provincial.							
Expenditure—							
Superannuation and Retired Allowances	15·92	15·13	15·19	14·38	14·05	13·39	13·24
Compassionate Allowances	·25	·25	·25	·30	·25	·25	·22
Gratuities	·15	·14	·16	·17	·16	·15	·11
Refunds	..	..	..	..	..	..	·01
Total ..	16·32	15·52	15·60	14·85	14·46	13·79	13·58

The number of Government employés lent to District Boards and Municipalities shows a progressive increase and the estimates of recoveries on account of contribution for pensions have been raised accordingly.

The liabilities on account of pensions have risen by no less than 2·74 lakhs per annum within the last five years. As compared with the estimates of 1896–97 the programme of next year includes an additional liability of ·92 chiefly under the marginally noted heads. It will be observed that the Provincial revenues are burdened with the increased charges on account of certain Imperial departments as well as of other Governments, but these are supposed to be set off by similar charges paid in other provinces on account of Madras and covered by the contract assignment under this head which professes to provide for all liabilities. The pension of the Imperial Marine department have now been added to the charges borne by this Government a sum ·02 being added under *I. Land Revenue Adjustments* to meet the charge.

	Lakhs
Land Revenue	·05
Salt	·06
Imperial post	·01
Imperial telegraph	·04
General administration	·06
Law and Justice	·15
Police	·06
Public Works Department	·08
Other Governments	·13
Other heads	·08
Probable Savings, *minus*	·19
Net increase	·13

XXI.—Scientific and other Minor Departments—26.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Botanical and other Public Garden Receipts	·04	·04	·04	·04	·05	·06	·05
Veterinary and Stallion Receipts	..	..	..	·01	..	..	..
Cinchona Plantations	1·15	1·20	1·00	1·06	·78	·70	·73
Receipts on account of Experimental Cultivation	..	..	..	..	..	..	·01
Emigration Fees	·07	·05	·07	·05	·06	·04	·07
Inland Labour Transport Fees	·01	·01	·01	·01	.01	·01	·03
Examination Fees	1 03	1·05	1·01	1·00	·94	·90	·95
Miscellaneous	..	..	..	..	..	·02	·05
Total	2·35	2·35	2·13	2·17	1·84	1·73	1·89
Provincial.							
Expenditure—							
Exploration of Petroleum, Coal and Minerals	·03	·01	..	..	..	..	..
Archæological Department	·31	·26	·32	·27	·25	·23	·23
Provincial Museums	·39	·35	·37	·29	·29	·29	·29
Imperial Institute	·01	..	·01	..	..	·01	·01
Public Observatories	·20	·19	·19	·20	·20	·20	·19
Donations to Scientific Societies	..	·02	·01	·01	..	·02	·04
Experimental Cultivation	·01	·79	·01	·01	..	..	..
Cinchona Plantations	·84	·02	·86	·83	·78	·73	·77
Public Exhibitions and Fairs	·02	·36	·02	·01	·01	·01	..
Veterinary and Stallion Charges	·29	·33	·42	·30	·25	·25	·22
Botanical and other Public Gardens	·35	·18	·34	·29	·31	·30	·26
Emigration	·18	·01	·18	·19	·19	·18	·17
Inland Labour Transport	·01	·04	·01	·01	·01	·02	·01
Inspection of Factories	·04	·45	·03	·02	·01	..	..
Provincial Statistics	·49	1 08	·47	·45	·52	·62	·44
Examinations	1 11	·01	1·11	1·14	1·22	1·28	1·05
Inspector of Explosives	·01	·01	..	..	..	..	..
Refunds	·01		·04	·03	·03	·02	·03
Total	4·30	4·08	4·39	4·05	4·07	4·21	3·71

The estimated rise in the receipts under Cinchona Plantations is due to the increased demand for quinine anticipated.

The receipts under *Examination fees* are expected to be higher in 1897-98 owing to the increased number of candidates appearing for Technical examinations, Handwriting test for Under Graduates, Special tests, Salt and Abkári tests, and the Lower Secondary examination.

A party of the Geological Survey of India is expected to be on duty in this Presidency up to 1900 and the charges on account of establishments, travelling allowances, investigation of corundum deposits in Salem, &c., have been included under the first minor head.

The re-organization of the establishment and the municipal assessment on the new Museum building have slightly added to the charges under Provincial Museums.

There is no prospect of the Madras Fine Arts Society holding an exhibition during the ensuing year and the provision of ·01 in the budget of 1896-97 is not repeated.

A provision of ·20 was made for the experimental farm sanctioned in G.O., No. 490, dated 24th September 1896, and ·01 for the purchase of cummin seed for supply to the ryots under the Kurnool canal and for other expenditure in connection with water-lifts trials. The Government of India has struck out the provision for the farm.

Pending the re-organization of the Cinchona and Botanical departments, provision is made for the combined appointment of Director and Botanist on a reduced pay and for the maximum salary of the Government Quinologist.

The number of Stock Inspectors engaged in the prevention of cattle disease has been reduced from thirteen to seven, causing a saving of ·09 accrues.

A sum of ·04 provided for the Veterinary hospital in 1896-97 has been expunged.

The charges on account of registration of rail-borne traffic have increased owing to the change of system introduced from 1st October last under which the work is now done by the Madras and South Indian Railway [illegible] fixed monthly remuneration of Rs. 250 and 200, respectively, inst[illegible] clerks costing Rs. 303½ a month, who formerly worked under the [illegible]miner, Guaranteed Railway Accounts, Bombay.

The charges on account of rewards to [illegible] an increase corresponding to that under receipts, from examination fee[illegible] under-balanced by a reduction under travelling allowances.

The charges on account of the inspection [illegible]osives have been undertaken since 1895. Refunds of fees under Government ex[illegible]ations are expected to be smaller.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Medical College Fees	·14	·14	·14	·15	·12	·14	·19
Hospital Receipts	·25	·24	·22	·20	·22	·19	·17
Lunatic Asylum Receipts	·18	·15	·13	·15	·13	·09	·09
Medicines sold by Civil Surgeons ..	·01	..	·01	·01	·02	·01	·01
Contributions	·70	·72	·69	·81	·60	·41	·36
Miscellaneous	·03	·03	·03	·02	·04	·03	·03
Total ..	1·31	1·28	1·22	1·34	1·13	·87	·85
Provincial.							
Expenditure—							
Medical Establishment	5·34	5·34	5·20	5·45	5·16	5 02	4·66
Hospitals and Dispensaries	3·56	3·52	3·60	3·42	3·62	3·81	3·65
Sanitation and Vaccination	1·14	1·33	1·34	1 20	1·13	1·17	1·10
Grants for Medical purposes	·04	·05	·05	·05	·06	·09	·09
Medical School and College	1·71	1·73	1 80	1·76	1·86	1·90	1·63
Lunatic Asylums	·89	·88	·85	·87	·94	·97	·93
Chemical Examiner	·22	·22	·22	·24	·22	·20	·15
Refunds	·01	·01	·01	·01	..	·01	..
Total ..	12·91	13·08	13 07	13·00	12·99	13·17	12·21

The rise in Hospital and Lunatic Asylum receipts is due to an increase in the number of patients admitted on payment. Contributions are higher owing to larger payments by municipalities towards the cost of the Sanitary Engineer's out-door establishments.

Under *Medical Establishment*, provision is made for more numerous inspections by the Surgeon-General, promotions of officers to higher grades in proportion to length of service and the retention of newly-passed men as reserve medical subordinates until provided with permanent appointments. The decrease under *Hospitals and Dispensaries* is due to the economies introduced in the cost of diets of patients in all the Presidency hospitals, the decreased cost of medicines supplied by the Military department in the Leper Hospital and the abandonment of the proposed dispensary at Malkangiri. On the other hand, increased expenditure on establishments, medicines, instruments, furniture, crockery and other hospital necessaries has been necessitated by the amalgamation of the General with the Women and Children hospital, by which expenditure has also risen owing to the increase in the number of patients, and by the payment of batta to pregnant women in the Maternity Hospital. The grant to the Victoria Gosha hospital is now shown under *Hospitals and Dispensaries* instead of under *Grants for Medical purposes*.

The decrease under *Medical School and College* is due to savings under salaries, cost of hospital assistant pupils for Burma, laboratory and other charges. The increase under *Lunatic Asylums* is due to promotions to higher grades, the appointment of an additional assistant steward, construction of new rooms for violent patients, clothing and bedding and lime-washing charges.

The office establishment of the Sanitary Board as re-constituted costs a small sum, but the transfer of the construction of works to the Public Works Department, and the restriction of the Sanitary Engineer's operations to the investigation of schemes have reduced the charges considerably under *Sanitation and Vaccination*.

Political—25.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Expenditure—							
Political Agents	·82			·83	·85	·78	·91

The savings are due to the lower [illegible] ...ge compensation allowances. The retirement of General McLeod and the ...sivement of a junior officer as British Consular Agent, Pondicherry and Karikal, ...robably effect an economy of nearly ·10, half of which half falls under this head ... the other half under emigration under the next major head, but no credit has been ...en in the estimates for these savings.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Fees, Govt. Colleges, General	·58	·56	·60	·53	·50	·52	·54
Do. do. Professional ..	·74	·80	·65	·75	·77	·69	·49
Do. Schools, General	·25	·21	·24	·21	·09	·09	·09
Do. do. Special	·10	·14	·12	·13	·15	·19	·21
Contributions	·02	·02	·02	..	·02	·03	·03
Miscellaneous	·34	·32	·30	·33	·28	·34	·22
Total ..	2·03	2·05	1·93	1·95	1·81	1·86	1·58
Provincial.							
Expenditure—							
Direction	·56	·56	·58	·57	·59	·53	·58
Inspection	2·78	2·86	2·78	2·93	2·84	2·76	2·79
Government Colleges, General ..	2·08	2·06	2·11	2·12	2·05	2·00	2·12
Do. do. Professional ..	1·77	1·88	1·73	1·84	1·92	1·69	1·29
Do. Schools, General ..	1·45	1·43	1·44	1·43	1·41	1·50	1·30
Do. do. Special ..	2·26	2·29	2·32	2·30	2·26	2·28	2·28
Grants-in-aid	5·34	5·00	5·20	5·11	4·92	5·06	4·95
Scholarships	·30	·25	·28	·22	·20	·20	·25
Miscellaneous	·98	·16	·06	·21	·19	·14	·13
Refunds	..	..	·01	..	·01	..	..
Total ..	17·52	16·49	17·41	16·73	16·39	16·18	15·64

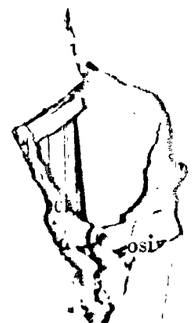
The decrease in the fee income from *Colleges, General*, is due to the higher rates of fees levied in Government institutions from 1st January 1896; the immediate effect of this has been a tendency, as shown in the revised estimate, to tempt youths to seek admission into private colleges levying lower rates of fees; but it is expected that Government colleges will gradually regain their ground. Under *Colleges, Professional* the increase is due to the growing popularity of the Law College, the reduction in the length of the practical course in the Civil Engineering College which is expected to attract a large number of students, and the transfer of the Engineer subordinates from the school to the college department. Under *Miscellaneous* the increase is chiefly due to the scale of fees for Teachers' certificate examinations having been raised in the several grades.

The post of special assistant master in the Mangalore College has been abolished and the appointment of a Native to act as Principal causes a saving under exchange compensation allowance; there are also numerous petty changes in the strength of the subordinate establishments, two permanent Assistant Professors on Geology and Zoology being substituted for three Lecturers on Geology, Animal Physiology and Botany in the Presidency College, and so forth. The new Law College buildings will be occupied early in 1897 and provision is made for municipal assessment thereon and for the cost of additional establishments, furniture, &c. The transfer of certain items of expenditure from these School of Engineering to the Civil Engineering College explains decrease under *Government Schools (Special)*. In the Teachers' College savings accrue owing to absences on leave and diminished expenditure on stipends to students and house-rent allowance to the Vice-Principal. The salary and allowances of the Assistant Agricultural Chemist to the Government of India who is lecturing at the Saidapet College have hitherto been shown as a contribution from Provincial to Imperial under *I. Land Revenue Adjustments*; from 1st April 1897 they are debited to 22. *Education.* Lower secondary schools are being increased in the Agency tracts, Hindu and Panchama training schools have been established at Madras and an additional assistant has been provided for the Commercial School at Calicut. A slight increase has been allowed for under grants-in-aid as superior staff has been entertained in several colleges, which entitles them to increased aid, while encouragement has to be given to managers providing hostel accommodation to students. It is proposed to institute a few special scholarships in connection with the College of Engineering workshops for students in industrial schools and the elementary technical examination classes. A sum of ·25 has been sanctioned for the Hostel scheme and will be paid early in 1897–98. No other site than ary land in the Esplanade opposite the Pachaiyappa's College being S. Ramaswamy Mudaliar's Hostel, the Government of India has been view to the objections against this locality being waived. For the V Hostel plans and estimates have been received and the amount provi ly be disbursed during the year.

XVIII.—*Marine*—21.

	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts 1895–96.	1894–95.	1893–94.	92 18–93.
Provincial.							
Revenue—							
Hire of Vessels (S.S. *Margarita* and *Irene*)	..	·07	..	..	..	..	..
Miscellaneous			..	1·13	..	..	..
Total ..	..	·07	..	1·13	..	..	..
Provincial.							
Expenditure—							
Salaries and Allowances of Officers and Men afloat	..	·13	·10	·07	·05	·05	·01
Purchase and Hire of Ships and Vessels	..	·06	..	..	..	·28	·88
Marine Establishments	·08	1·00	·08	·08	·07	·07	·07
Miscellaneous	..		·22	..	·36	·84	·13
Total ..	·08	1·19	·40	·15	·48	1·24	1·09

The receipts under this head consisted generally of a few hundreds of rupees, which disappear when the figures are expressed in fractions of a lakh. As already explained the actuals of 1895–96 represent recoveries from Port and Pilotage funds of contributions made from Provincial funds in previous years, while the revised estimates include ·07 on account of recoveries from Port funds for the use of fishery vessels. The receipts and charges on account of fishery vessels have been transferred to XXV and 32. *Miscellaneous* with effect from 1st April 1897. The increased expenditure on coal, &c., accounts for the rise in the revised estimate; on the other hand there is a small saving under Marine establishments owing to a temporary vacancy in the appointment of Agent, Government Consignments. The variations under *Miscellaneous* have already been explained.



XVII.—Police—20.

	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Police supplied to Municipal Cantonment and Town funds	·20	·34	·35	·55	·51	·30	·43
Police supplied to Public Departments, private companies and persons ..							
Presidency Police	·26	·27	·29	·30	·29	·29	·31
Fees, Fines and Forfeitures	3·61	3·38	3·60	3·61	3·52	3·73	3·34
Superannuation Receipts	·02	·02	·01	·01	·04	·01	·01
Miscellaneous	·32	·39	·32	·33	·40	·63	·59
Total ..	4·41	4·60	4·57	4·80	4·73	4·96	4·69
Provincial.							
Expenditure—							
Presidency Police	2·71	2·80	2·64	2·67	2·63	2·61	2·64
Superintendence	1·60	1·60	1·57	1·66	1·63	1·58	1·32
District Executive Force	37·55	38·83	38·05	38·60	36·96	36·70	35·42
Village Police	·07	·07	·07	·07	·06	·06	·06
Special Police	·14	·14	·10	·11	·11	·10	·09
Railway Police	·24	·54	·49	·08	..	·08	·16
Cattle Pounds	2·74	2·56	2·81	2·64	2·58	2·58	2·53
Boiler Inspection Establishment ..	·09	·01	·09	·01	..	..	..
Refunds	..	..	..	..	..	..	..
Total ..	46·24	46·55	45·82	45·84	43·97	43·71	42·21

The budget and revised estimates of 1896–97 included the recoveries on account of platform police employed on the South Indian Railway up to November 1896, the date of the formation of the regular railway police. The recoveries are now deducted from charges and hence the apparent decrease under the first minor head. The estimate for this current year under Presidency Police is shown by the actuals of the first eight months to have been too high. The figure is therefore reduced in the budget for 1897–98. The allowance made for probable savings on the sanctioned estimates for 1896–97 under *Presidency Police* and *District Executive Force* is found from the actuals to be too high. The total provision under both these heads has therefore been raised. Under the latter head, however, the increase is more than counterbalanced by the transfer to *Railway Police* of the provision for the cost of platform police employed on the South Indian, Southern Mahratta and Madras Railways. The budget for 1897–98 allows for the full sanctioned scale of establishments. Additions to the constabulary force made during the year are met from savings accruing in consequence of the absence of superior officers on leave.

Provision is also made for new training school in Vellore, for increased expenditure under travelling allowances due to the extension of railways, the continuous travelling of the railway police, and for increased correspondence in connection with the introduction of the anthropometrical system. These increases are, however, more than counterbalanced by reductions under hospital charges due to the abolition of separate police hospitals at twelve stations, under clothing, arms and accoutrements owing to the substitution of jail manufactures and local purchases for supplies obtained from Europe, and under purchase, repair and carriage of tents, nearly the whole of the sanctioned equipment having already been supplied. The increase under special police has already been explained. The entire cost (including indirect charges) of the railway police as recommended to the Government of India in July 1896 amounts to 1·58 lakh per annum, of which the share borne by railways is ·60 and the net cost to Government ·98; the whole of this amount is now shown under the appropriate head instead of under the two heads District executive force and Railway police.

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

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Sale-proceeds of Unclaimed and Escheated Property	·18	·13	·20	·19	·15	·15	·13
Court-fees realized in Cash	·20	·18	·19	·20	·21	·18	·19
General Fees, Fines and Forfeitures .	6·47	6·47	7·19	6·84	6·90	6·30	5·94
Pleadership Examination Fees ..	·05	·05	·05	·04	·04	·27	·29
Miscellaneous Fees and Fines ..	·03	·01	·02	·03	·02	·02	·02
Miscellaneous	·07	·06	·05	·12	·05	·05	·06
Total ..	7·00	6·90	7·70	7·42	7·37	6·97	6·63
Provincial.							
Expenditure—							
High Court	5·64	5·51	5·79	5·29	5·42	5·32	5·33
Law Officers	1·54	1·54	1·54	1·54	1·69	1·36	1·54
Administrator-General	..	·02	..	..	·02	·02	..
Presidency Magistrate's Court ..	·50	·53	·51	·53	·52	·51	·51
Civil and Sessions Courts	25·41	24·85	25·42	25·60	25·37	24·91	24·64
Courts of Small Causes	·95	·88	·96	·96	·98	·86	·91
Criminal Courts	11·60	11·62	11·89	11·76	11·53	11·32	11·03
Pleadership Examination Charges ..	·04	·04	·05	·04	·11	·17	·09
Refunds	·99	·93	·89	·98	·89	·80	·82
Total ..	46·67	45·92	47·05	46·70	46·53	45·27	44·87

The falling off in receipts is due to smaller collections under Magisterial fines, which are of a necessarily fluctuating character, as explained in the revised estimates. Owing to the savings effected by the reorganisation of the staff of Registrars, Deputy and Assistant Registrars, the charges under High Court are less than in the estimates of 1896–97, notwithstanding the provision made for a new Chief Clerk, Insolvency Court, on Rs. 250, and the purchase of new books for the High Court library. The estimates under Civil and Sessions Courts include provision for a Civilian Sub-Judge of the standing of a Sub-Collector, for additional Copyists' establishments, and for increased cost of printing and translation executed on behalf of suitors.

The decrease under Criminal Courts follows that under *3. Land Revenue*, owing to the retrenchments made in the provision for improving the salaries and travelling allowances of sub-divisional and taluk establishments.

Besides the fall in the receipts under Magisterial fines, the charges under Magisterial refunds have also considerably increased and hence the larger provision in the estimates.

XVI-B.—Law and Justice—Jails—19-B.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Jails	·21	·20	·21	·19	·27	·20	·31
Jail Manufactures	4·60	4·64	4·05	4·65	4·05	3·46	3·28
Total ..	4·81	4·84	4·26	4·84	4·32	3·66	3·59
Provincial.							
Expenditure—							
Jails	7·57	7·05	7·13	6·81	6·95	7·36	7·90
Jail Manufactures	3·60	2·95	3·38	3·54	3·31	3·21	2·40
Total ..	11·17	10·00	10·51	10·35	10·26	10·57	10·30

There is a steady advance in the r[illegible]ipts and charges under Jail manufactures due to increased activity in central jail[illegible]pplies to Government departments. Under jail establishments prov[illegible]r a special Superintendent in the Cuddalore District Jail, and for tlec[illegible]bf rations owing to the unfavourable character of the season; on the [illegible]osi- Párvatípuram Hill Jail has been temporarily abolished.

XIII.—Post Office—15.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
District Post Collections	..	..	..	..	..	..	·01
Provincial.							
Expenditure—							
District Post Establishments ..	1·07	1·02	1·07	·83	·85	·82	·79

The estimates provide for the cost of measures proposed for the improvement of the village post in the interests of official correspondence. Offices as they become self-supporting are transferred to the Imperial Post, and funds thus liberated are utilised for local developments.

General Administration—18.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Expenditure—							
Salary of the Governor	1·20	1·18	1·24	1·30	1·24	1·22	1·20
Staff and Household of the Governor.	·47	·45	·47	·50	·48	·48	·44
Expenditure from Contract Allowance.	·90	·90	·90	·95	·90	·80	1·00
Tour Expenses	·03	·03	·06	·04	·03	·04	·05
Executive Council	1·34	1·54	1·36	1·37	1·37	1·33	1·27
Legislative Council	·24	·22	·30	·21	·28	·15	·15
Civil Secretariats	3·75	3·69	3·17	3·48	3·08	3·17	3·17
Military Secretariat	..	..	..	·04	·59	·61	·57
Board of Revenue, Financial Commissioner and Establishments ..	1·75	1·74	1·78	1·93	1·31	1·81	1·76
Civil Offices of Account and Audit ..	·43	·43	·45	·45	·47	·43	·40
Total ..	10·11	9·88	9·73	10·27	10·25	10·04	10·01

Under Civil Secretariats provision is made for the retention throughout the year of the officer now on special duty in connection with the Tenancy question, for the Provincial share of the salary and allowances of the Secretary to Government, Local and Municipal Department, as well as for the general expansion of work in the several departments of the Secretariat.



X.—Registration—12.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Shared.							
Revenue—							
Fees for registering documents ..	10·43	10·10	10·44	10·38	10·73	10·93	11·13
Fees for copies of registered documents	·27	·25	·26	·26	·30	·33	·31
Miscellaneous	1·70	1·55	1·70	1·58	1·13	·73	1·74
Total ..	12·40	11·90	12·40	12·22	12·16	11·99	13·18
Provincial share—One-half ..	6·20	5·95	6·20	6·11	6·08	6·00	6·59
Shared.							
Expenditure—							
Superintendence	·42	·34	·35	·32	·33	·31	·34
District charges	8·18	7·82	8·25	7·84	7·62	7·30	7·05
Total ..	8·60	8·16	8·60	8·16	7·95	7·61	7·39
Provincial share—One-half ..	4·30	4·08	4·30	4·08	3·98	3·81	3·69

As the actuals in the latter months of 1896-97 showed a considerable decline as compared with previous years, it has been considered safer to repeat the budget figures of that year for 1897-98, without allowing for the progressive increase in both receipts and expenditure that has been steadily maintained since 1893-94. It is likely that the present distress in the Northern and Deccan districts will stimulate loan operations; but the consequent increase in receipts will, it is anticipated, be delayed and is therefore not provided for in the budget. The charges include provision for a per sonal assistant to the Inspector-General of the grade of a District Registrar for revising the Registration Manual, for the regrading of Regis-trars and Sub-Registrars on the reduced scale approved by the Government of India, for the expenditure connected with the opening of new Sub-registry offices 'the pay of apprentice clerks, the purchase of iron safes and other usual increases incidental to a progressive department.

XII.—Interest—13.

—	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Interest on Provincial Loans and Advances	1·77	1·67	1·46	1·55	1·78	1·77	·82
Interest on Government Securities ..	·03	·02	·02	·02	·03	·02	·03
Total ..	1 80	1·69	1·48	1·57	1·81	1·79	·85
Provincial.							
Expenditure—							
Interest on Provincial Advance and Loan Accounts	1·53	1·66	1·72	1·59	1·67	1·79	1·42

Appendix E contains the details of the amounts advanced under the several classes of loans; while the detailed account No. 13-A of the Civil Estimates furnishes full information regarding the rates of interest charged thereon by Government. During the scarcity of 1891-93, a very large sum was advanced under the special well rules at 3 per cent., much of which is still outstanding, and some loss has accrued to Provincial revenues on this account, as [illegible] to be paid to Imperial at 4 per cent. The Government of India has [illegible] duce the latter to 3½ per cent. from 1st April 1897 on condition tha[illegible] per cent. should be charged to the borrowers, except in special cases to [illegible] it. The estimate of charges is based on the lower rate now adopted.

—	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts.			
				1895–96.	1894–95.	1893–94.	1892–93.
Shared.							
Revenue—							
I.—Timber and other Produce removed from forests by Government agency ..	6·04	4·84	5·18	3·80	3·82	4·06	3·30
II.—Timber and other Produce removed from forests by consumers or purchasers ..	16·66	17·80	14·27	16·54	14·14	14·67	11·81
III.—Confiscated drift and waif wood.	·10	·0	·12	·12	·12	·13	·10
V.—Miscellaneous	·93	·68	·59	·65	·86	·61	·56
Total ..	23·73	23·42	20·16	21·11	18·94	19·47	15·77
Provincial share—One-half ..	11 87	11·71	10·08	10·55	9·47	9·74	7·88
Shared.							
Expenditure—							
A.—Conservancy and Works ..	9·27	7·72	8·84	6·79	6·58	6·81	6·71
B.—Establishments	7·97	7·78	7 86	7·67	7·28	6·74	6·52
Total ..	17·24	15·50	16·70	14·46	13·86	13·55	13·23
Provincial share—One-half ..	8·62	7·75	8·35	7·23	6·93	6·78	6·61
Surplus of the dept. (Imperial and Provincial)	6·48	7·92	3 46	0 65	5·08	5·92	2·54

The increase is expected chiefly from the supply of small timber for local consumption in the Northern and Central Circles, from increased fellings to be carried out in South Malabar (Southern Circle) from sales of firewood in the Bellary depôt, and at Sriharikota in the Nellore district, from coupe fellings in North Arcot and thinnings in the Kistna District from supplies to railways in South Arcot and Salem and the proposed extension of fuel operations in the Madura district. ~~This increased activity is due to the falling off of supplies from private sources.~~ An increase is further expected to accrue from the lease of forest lands on the Anaimalais in South Coimbatore for the cultivation of coffee under certain conditions sanctioned by Government.

The increase in expenditure is principally on account of an extension of departmental operations for the supply of timber and fuel, the purchase of machinery for sawing timber, the construction of important export roads, and the employment of two Survey of India parties in place of one as heretofore, the expenditure incurred by the latter having risen from ·55 in 1895–96 to 1·54 in 1897–98. The reorganization of the subordinate establishment has been sanctioned by the Secretary of State and is to be gradually introduced.

VII.—Customs—9.

—	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts. 1895–96.	1894–95.	1893–94.	1892–93.
Provincial.							
Revenue—							
Warehouse and Wharf Rents ..	·36	·30	48	·50	·30	·25	·21
Miscellaneous	·37	·40	·28	·33	·27	·23	·33
Total ..	·73	·70	·76	·83	·57	·48	·54
Provincial.							
Expenditure—							
Sea Customs—Salaries, Establishment and Contingencies	2·23	2·23	2·21	2·16	1·87	1·63	1·55
Land Customs—Salaries, Establishment and Contingencies	·19	·16	·18	·16	·14	·13	·12
Total ..	2·45	2·39	2·39	2·32	2·01	1·76	1·67

The duty on cotton twist and yarn having been abolished and that on cotton goods having been reduced from 5 to $3\frac{1}{2}$ Per cent., these articles are cleared more quickly than before, and the receipts under the first minor head show a considerable decline. The increase in miscellaneous receipts occurs under fees, fines, forfeitures and other items.

There has been an increase in business of all kinds, especially in the import of piece-goods. This has led to the entertainment of additional establishments. Rewards are moreover now paid under the revised rules, in all cases in which penalties are imposed or confiscation of goods is ordered.

VIII.—Assessed Taxes—10.

—	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts. 1895–96.	1894–95.	1893–94.	1892–93.
Shared.							
Revenue—							
Income-tax	24·00	24·06	22·90	22·86	22·06	20·62	18·53
Provincial share—One-half ..	12·00	12·00	11·45	11·43	11·03	10·31	9·26
Shared.							
Expenditure—							
Collection of Income-tax	·27	·26	·25	·24	·23	·20	·17
Provincial share—One-half ..	·13	·13	·13	·12	·12	·10	·09

The increase in receipts is due to the larger experience gained year by year in working the Act, while that under charges is due to the entertainment of an additional Income-tax Inspector in the Madras City and of additional establishments in district offices.

IV—Stamps—6.

—	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts. 1895–96.	1894–95.	1893–94.	1892–93.
Shared.							
Revenue—							
Sale of General Stamps	26·92	26·82	27·75	27·49	27·16	26·53	27·15
Sale of Court-fee Stamps	51·86	51·86	51·25	51·27	50·69	46·97	45·43
Duty on impressing Documents ..	·55	·55	·39	·45	·41	·35	·59
Fines and Penalties	·46	·46	.40	45	·46	·46	·46
Miscellaneous	·01	·01	·01	·01	·01	·01	·01
Total ..	79·80	79·50	79·80	79·67	78·73	74·32	73·64
Provincial share—Three-fourths ..	59·85	59·63	59·85	59·75	59·05	55·74	55·23
Shared.							
Expenditure—							
Superintendence	·24	·25	·25	·24	·24	·24	·23
Charges for the sale of General Stamps	1·16	1·14	1·19	1·16	1·16	1·14	1·17
Charges on sale of Court-fee Stamps.	·53	·57	·56	·57	·56	·51	·49
Stamp-paper supplied from Central Stores	1·50	1·60	1·50	1·58	1·51	1·36	1·29
Total ..	3·48	3·56	3·50	3·55	3·47	3·25	3·18
Provincial share—Three-fourths ..	2·61	2·67	2·63	2·66	2·60	2·44	2·38

Owing to the uncertainty of the effects of the season on this source of revenue, no increase is estimated for.

The cost of stamp-paper supplied from central stores varies with the revenue realised and the rate of exchange.

P—Excise—7.

—	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts. 1895–96.	1894–95.	1893–94.	1892–93.
Shared.							
ABKARI.							
Revenue—							
License and Distillery Fees and Duties for the sale of Liquors and Drugs	148·00	14[illegible]·94	139·94	138·14	132·14	123·85	116·69
OPIUM.							
Transit Duty on Excise Opium (imported from Indore)	4·40	·40	4·11	4·52	4·11	4·23	4·03
Gain on sale-proceeds of Excise Opium	..	..	..	..	..	·19	..
MISCELLANEOUS.							
Fines, confiscations and miscellaneous	·54	·66	·45	·58	·46	·42	·39
Total ..	153·00	14[illegible]·00	144·50	143·84	136·71	128·74	121·11
Provincial share—One-fourth ..	38·25	37·00	36·12	35·96	34·18	32·18	30·28
Expenditure—							
Portion of the combined Salt and Excise Establishment (transferred from *5. Salt*)	6·28	7·10	7·78	6·98	6·16	6·04	5·73
District Executive Establishment.	..	..	..	·01	·02	·01	·01
Loss by dryage and wastage of opium	..	·02	..				
Total ..	6·28	7·12	7·78	6·99	6·18	6·05	5·74
Provincial share—One-fourth ..	1·57	1·78	1·94	1·75	1·54	1·51	1·43

Owing to the extension of th[illegible]n and the enhancements of the rates of tree-tax in several districts, it [illegible]ed that the revenue in 1896–97 would in ordinary course have reached [illegible]out the unfavourable character of the season and the losses that occurred [illegible]t sales of toddy shops have operated to reduce the estimates considerably ; th[illegible] 1897–98 allow for the usual progressive increase due to a good season, the levy [illegible]nigher rates in the remaining tracts of the presidency, and the enhanced receipts [illegible]due to fees levied in connection with the restrictions to be placed on the manufa[illegible]ure, transport, &c., of hemp drugs from 1st April 1897.

The expenditure represents one-fo[illegible]th of the cost of the combined departments of SALT and EXCISE.

III.—Salt—5.

	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Provincial.							
Revenue—							
Rents of Warehouses	..	..	..	..	..	..	..
Fees and Cesses	·99	·93	1·40	1·29	1·33	1·11	1·42
Fines and Forfeitures	·02	·02	·02	·04	·02	·01	·02
Miscellaneous	·26	·29	·29	·28	·23	·22	·25
Total ..	1·27	1·24	1·71	1·61	1·58	1·34	1·69
Expenditure—							
Shared.							
Combined Departments of Salt and Excise.							
Salaries, Establishments and Contingencies—							
Madras	25·86	23·90	25 81	23·08	22·33	22·61	20·64
Orissa	..	1·14	1·44	1·08	1·20	1·16	1·21
Total ..	25·86	25·04	27·25	24·16	23·53	23·77	21·85
Salt Purchase and Freight—							
Madras	4·51	5·00	6·05	5·44	3·06	2·10	2·76
Orissa	..	·47	·53	·40	·34	·13	·31
Total ..	4·51	5·47	6·58	5·84	3·40	2·23	3·07
Total ..	30·37	30·51	33·83	30·00	26·93	26 00	24·92
Deduct—							
Amount chargeable to Excise—							
Madras	6·28	6·81	7·29	6·61	5·78	5·72	5·36
Orissa	..	·29	·49	·37	·38	·32	·38
Total ..	6·28	7·10	7·78	6·98	6·16	6·04	5·74
Total ..	24·09	23·41	26·05	23·02	20·77	19·96	19·18
Provincial share under *5. Salt* ..	5·45	6·26	7·09	6·19	5·76	5·40	5·13
Cost of Licensees' Works (Provincial) included in the above total ..	·74	·55	·78	·58	·76	·55	·45

The fall in the receipts is due to th[illegible] reversion to the monopoly system in certain excise factories and to greater economy [illegible] in the expenditure on works executed on behalf of licensees.

From 1st April 1897 the expenditu[illegible]re under *Salt Purchase and Freight* has been transferred to Imperial, and Orissa char[illegible]es removed to the Bengal accounts. Provision is made for the improvement of dis[illegible]llery establishments and the appointment of a specialist from the Inland Customs dep[illegible]tment of England, and for extending the tree-tax system to the Anantapur and Bell[illegible]ry districts. On the other hand, credit has been taken for very large savings owing [illegible] to the establishment falling below the full sanctioned strength and for lapses under [illegible] petty construction and repairs and rewards.

[illegible]97–98
[illegible] higher rate
[illegible]ue to fees
[illegible]ure, transr
[illegible]n of th

I.—Land Re[v]enue—3. O

—	Budget estimate, 1897-98.	Revised estimate, 1896-97	Budget estimate, 1896-97.	Accounts. 1895-96.	1894-95.	1893-94.	1892-93.
Shared.							
Revenue—							
Ordinary Revenue	553·56	493·82	536·24	531·10	534·09	527·15	504·12
Sale of Government Estates	·27	·29	..	·68	·02	·44	·06
Sale-proceeds of Waste Lands and redemption of Land-tax	·20	1·50	1·13	·18	·44	·25	·15
Rents, &c., of Fisheries	..	·16	·10	·13	·05	..	..
Miscellaneous	·67	·65	·53	·56	·53	·94	·66
Total ..	554·70	496·42	538·00	(a) 532·55	(a) 535·13	(a) 528·78	504·99
Provincial share (one-fourth)	138·68	124·10	134·50	133·16	133·78	132·20	126·25
Adjustments	11·14	32·52	31·56	35·30	29·69	32·48	33·08
Total ..	149·82	156·62	166·06	168·46	163·47	164·68	159·33
Provincial.							
Expenditure—							
Charges of District Administration. — General Establishments.	26·59	26·38	26·04	39·50	26·12	25·46	26·77
Sub-Divisional Establishments	11·80	11·79	12·52		11·81	11·75	10·62
Amindivi Coir Establishment	·35	·35	·35	·21	·21	·29	·48
Local and Special Fund Establishment in Collectors' offices ..	·65	·62	·63	·57	·42	·34	·31
Hospital charges ..	·10	·09	·10	·09	·08	·08	·06
Charges on account of Fishery collections	..	·04	·06	·05	·04	·02	·03
Survey and Settlement. — Revenue Survey ..	3·07	4·71	4·85	5·12	6·35	6·67	5·89
Revenue Settlement ..	3·37	3·08	3·02	3·32	3·21	3·03	3·21
Land Records and Agriculture. — Revenue, Agricultural, Irrigation and District Analysis Establishments	·82	·60	·91	·58	·70	·70	·71
Revenue Inspectors ..	2·93	2·60	2·84	2·82	2·73	2·57	2·53
Survey Records ..	1·71	·95	·87	07	..	..	..
Inam Commissioner	·07	·06	·07	·07	·09	·15	·15
Total ..	51·35	51·39	53·01	52·00	51·79	51·66	50·76

(a) These figures exclude the special assignment to [illegible] levied on account of the new Village Cess Act.

The statistics embodied in appendix X to this memorandum contains full information regarding the increase in *Land Revenue Collections* of late years, as compared with the average demand of seven ordinary Fasli years subsequent to the great famine of 1876–77. It will be seen that the large increases are due to extension of cultivation and to extension of irrigation and generally to more favourable seasons as evidenced by smaller season remissions. The sanctioned estimates of 1896-97 contained a few abnormal factors, which are clearly brought out in appendix Y, which also indicates how the large variations in the revised and budget estimates arise. Briefly, the famine in the Circar and Decca Districts accounts for an anticipated fall of in 1896–97 and a postponement to the accounts of 1897–98.

The increase in the revised estimate under *sale-proceeds of waste lands* is due to unusually large sales of in

The receipts from rents of fisheries and the charges on account of fishery collections have been transferred to XXV and 3. Miscellaneous.

Under *Adjustments*, the Government of India has allowed 12·21 for 1897–98. The details of this net figure are not available, but from this amount has been deducted a contribution of 1·10 representing the balance due to Imperial revenues for the construction of the Detention hospital, Fort St. George.

Under *General Establishments* provision is made for three additional Deputy Collectors on Rs. 500, three temporary Deputy Collectors in Madura and Malabar, the travelling allowances of 157 Tahsildars to whom a daily allowance of Re. 1 has been sanctioned for every day spent on tour), increased charges under remuneration to copyists and examiners, cost of transport of stationery and records, &c., but these increases have been more than counterbalanced by the savings under exchange compensation allowances. sale under *Sub-divisional Establishments* is mainly due to the excision by the Government of India of the provision made in 1896-97 for improving the position of higher Tahsils. The large reduction under *Revenue Survey* is partly due to the [illegible] of the provision for the (Photo-zincographic office) from this minor head, partly to the approaching completion of cadastral surveys, the retirements of senior officers on compensation and superannuation pensions, and the gradual winding up of the department. The saving under *Revenue Agricultural, Irrigation and District Analysis Establishments* for preparing settlement registers, allowances to Revenue Inspectors [illegible] provision has now been made.

Before proceeding to the detailed explanation of the variations in the estimates of 1897–98 as compared with those originally sanctioned for 1896–97, it may be stated that excluding *Adjustments* under I. Land Revenue and expenditure on 33. Famine Relief, the estimates as passed by the Government of India provide for an increase of 9·59 under Revenue, and a net reduction of 23·35 under Expenditure (of which 22·25 falls under Irrigation and Public Works) as shown below:—

Revenue.		*Expenditure.*	
Land Revenue collections ..	+ 4·18	Land Revenue	— 1·68
Excise	+ 2·13	Salt and Excise	— 2·01
Assessed Taxes	+ ·55	Other principal heads ..	+ ·27
Forest	+ 1·79	Civil Departments	+ ·60
Interest	+ ·32	Superannuation, Stationery and Miscellaneous	+ 1·89
Civil Works	+ ·43	Minor Works and Navigation.	— 9·70
Other heads	+ ·19	Public Works	— 12 55
	+ 9·59	Other heads	— ·17
Land Revenue adjustments ..	— 20·42		— 23·35
		Famine Relief ..	+ 13·11
Net decrease ..	— 10·83	Net decrease ..	— 10·24

The rate of exchange compensation allowances adopted for the estimates of 1897–98 as sent up to the Government of India in January last was 1*s.* $2\frac{1}{4}$*d.* or $13\frac{3}{19}$ per cent. This has now been reduced to $11\frac{1}{19}$ (1*s.* $2\frac{3}{4}$*d.*) against $15\frac{5}{19}$ (1*s.* $1\frac{3}{4}$*d.*) assumed in the sanctioned estimates of 1896–97; it may be stated once for all that this accounts for a large decrease in salaries under almost every head; the various rates allowed from time to time and the aggregate payments made from Provincial revenues on this account are shown below. It is gratifying to note that the charges are declining and that there may be savings on the estimates now adopted, as has been the case in 1896–97.

Year.	Rates of exchange. First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Percentage of salary. First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Actual payments.
	s. d.	*s. d.*	*s. d.*	*s. d.*	PER CENT.	PER CENT.	PER CENT.	PER CENT.	LAKHS.
1893–94	1 $2\frac{1}{4}$	1 $3\frac{1}{4}$	1 $3\frac{11}{12}$	1 $3\frac{5}{12}$	$10\frac{1}{3}$	$7\frac{1}{3}$	$8\frac{211}{261}$	$9\frac{17}{57}$	3·21
1894–95	1 $2\frac{3}{4}$	1 $0\frac{5}{16}$	1 $1\frac{5}{12}$	1 $1\frac{1}{4}$	$12\frac{32}{44}$	$17\frac{23}{33}$	$18\frac{114}{176}$	$17\frac{43}{33}$	5·98
1895–96	1 $0\frac{11}{32}$	1 $0\frac{3}{32}$	1 $1\frac{7}{32}$	1 $1\frac{1}{4}$	$20\frac{178}{209}$	$17\frac{1}{19}$	$18\frac{18}{114}$	$15\frac{5}{19}$	6·50
1896–97	1 $2\frac{7}{16}$	1 $2\frac{3}{16}$	1 $2\frac{5}{16}$	1 $2\frac{11}{32}$	$13\frac{2}{19}$	$13\frac{257}{361}$	$13\frac{257}{171}$	$10\frac{233}{361}$	..
1897–98	1 $3\frac{7}{32}$	..	..	..	$9\frac{57}{361}$	..	..	..	..
Budget estimate ..	1*s.* $2\frac{1}{4}$*d.*				$11\frac{1}{19}$				·

*Refunds and Drawbacks *—1.*

—	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1896–97.	Accounts. 1895–96.	1894–95.	1893–94.	1892–93.
Provincial share.							
Land Revenue (one-fourth)	·18	·30	·20	·24	·28	·21	·39
Stamps (three-fourths)	·78	·78	·84	·66	·92	·77	·69
Excise (one-fourth)	·01	·04	·03	·03	·04	·03	·03
Assessed taxes (one-half)	·13	·13	·10	·12	·14	·09	·08
Forest (one-half)	·06	·07	·03	·08	·32	·04	·04
Registration (one-half)	·02	·02	·02	·02	·02	·02	·02
Total ..	1·18	1·3[illegible]	[illegible]	1·15	1·72	1·16	1·25

* Drawbacks occur only [illegible] wholly Imperial.

The charges necessarily fluctuate fr[illegible] 1897–[illegible] higher [illegible]ar, and the estimates can hardly be expected to provide for unforeseen de[illegible]ure as those which arose in 1894–95 under *Stamps* and *Forest*, or in 1896–97 [illegible] *Land Revenue*, which have already been explained.

III—Provincial Contract for 1897—1902.

The official year commencing with the 1st April 1897 marks the period of a new Provincial contract, which occurs every five years. Owing to the dislocation of Provincial financial arrangements and the uncertainties caused by the famine, which is deepening month by month, the Government of India was requested to postpone the revision of the contract for a year if possible; but it has proposed to make special arrangements for 1897–98, reserving as practically Imperial, the receipts under Land Revenue and Excise. For the purposes of the present estimates, arbitrary amounts appear to have been assumed under these heads. The final orders of the Government of India on the revision of the contract have not yet been received and the compensation to be claimed for losses sustained on account of famine in 1896–97, the special contribution to be made for 1897–98 and the fixed assignments for the remaining four years are matters still open. Nothing can therefore be stated definitively at present as to what alterations in the present estimates will eventually be made under I. Land Revenue—Adjustments.

IV.—Budget Estimate for 1897–98.

The estimates of 1897–98 are expected to open with a balance of 25·85 lakhs. The receipts are estimated at 316·84 and the charges at 332·69, leaving a closing balance of 10·00. The following statement shows the general result as compared with the budget and revised estimates of 1896–97 :—

	1896–97.		1897–98.	Variation in the budget of 1897–98 as compared with the	
	Budget.	Revised.	Budget.	Budget of 1896–97.	Revised of 1896–97.
Provincial.					
Opening balance	41·88	43·01	25·85	— 16·03	— 17·16
Revenue	327·67	= 321·41	316·84	— 10·83	— 4·57
Expenditure	342·93	338·57	332·69	— 10·24	— 5·88
Deficit (—) or surplus (+)	— 15·26	— 17·16	— 15·85	= ·59	+ 1·31
Closing balance	26·62	25·85	10·00	— 16·62	— 15·85



30. Stationery and Printing (+ ·61).—The cost of stationery supplied from central stores shows a progressive increase in spite of every effort to curtail departmental demands.

33. Famine Relief (+ 3·25).—No reliable estimates could be made of the probable expenditure in the current year, and it is doubtful if the reduced figure now adopted by the Government of India will represent the full outlay to be actually incurred up to 31st March. So far the amounts sanctioned by Government stand as follows:—

—	Ganjám.	Vizagapatam.	Gódávari and Kistna.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.
Salaries and establishments.								
Relief works { Civil ..								
Relief works { P.W.D. ..								
Relief to weavers								
Gratuitous relief								
Flood damages								
Total ..								

37. Construction of Railways (— ·20).—A portion of the expenditure anticipated has been postponed to the following year.

43. Minor Works and Navigation (— ·53).—A provision of 6·00 was made in the budget for the Cooum improvement scheme; nearly the whole of this lapsed, for want of sanction by higher authorities and no more than ·23 was actually required; out of these savings, re-appropriations have been made for other irrigation works, famine relief expenditure, damages caused by floods, &c.

45. Civil Works—*Public Works Department* (— 2·70).—In consequence of the orders passed by the Government of India in regard to the reductions of expenditure in all possible directions, the Public Works Department has surrendered a considerable portion of the grant and the bulk of this has also been re-appropriated for famine and other purposes.

Contributions (+ ·50).—A grant of ·50 was made to the Bellary District Board for roads, but this has been utilised for famine relief works.

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The above savings are expected to accrue in spite of additional expenditure on account of travelling allowances of revenue inspectors, temporary establishments for preparing field measurement books in Malabar and so forth.

5. Salt (—·83); and 7. Excise (—·16).—These lapses, which occur notwithstanding the increased provision made under salaries for the additional officers recently sanctioned, are mainly due to savings under establishments, rewards, petty works of construction and repairs, excise licensees' works, purchase and storage of salt, the provision made on account of the Muttupet and Papacoil schemes, &c.

11. Forest (—·60).—Owing to insufficiency of establishments, Government timber operations have been contracted to a considerable extent, and the large allotments provided under communications, buildings, demarcation and extension of forests have lapsed as in previous years.

12. Registration (—·22).—The charges under commission have fallen with the receipts, while the provision for the regrading of registrars and sub-registrars has lapsed as the scheme has not yet been sanctioned.

18. General Administration (+·15).—The increase is due to the absence of the Chief Secretary on privilege leave, the deputation of Mr. Ross on special duty, the appointment of an additional Secretary to Government, and other minor causes.

19-A. Law and Justice—Courts (—1·13).—The savings here are due to the vacancy in the appointment of the sixth Judge of the High Court during the earlier months of the year, the reorganisation of the staff of Registrars, Deputy and Assistant Registrars, the absence on furlough of the Chief Judge, Small Cause Court, as well as a large number of District and Sessions Judges, the postponement of several works of petty construction and repair in mufassal courts, civil and criminal, the gradual reduction of process-service establishments, and the lapse of the provision (one fifth share debitable to this head) for the improvement of the position of taluk gumastahs.

19-B. Law and Justice—Jails (—·51).—The decrease occurs under dietary charges, clothing and bedding of prisoners, jail manufactures in presidency and district jails.

20. Police—Proper (+·98).—The increased expenditure is due to the deputation on special duty of the Inspector-General to Calcutta, the absence on privilege leave of the Commissioner of Police, the appointment of a second-grade officer as Assistant in the special branch, too large a reduction in the sanctioned budget on account of probable savings, larger outlay on medicines and perishable articles in police hospitals, the constant travelling of the railway police, the deputation of a strong force from various districts for the Mahamagam festival at Kumbakónam, the construction of additional police huts in connection with the Malabar and Tinnevelly riots, increased correspondence in connection with anthropometrical work, &c.

20. Police—Pounds (—·25).—The sanctioned grants have not been fully utilized for several years, and the attention of Collectors has been drawn to the matter.

21. Marine (+·79).—A provision of ·21 made for possible grants to Port funds has lapsed, but a grant of 1·00 has been sanctioned as a contribution to the eastern group to facilitate the liquidation of a long-standing debt due to the Madras port; the interests of trade and navigation imperatively demanded a relief measure of this kind, and the grant-in-aid has enabled the Harbour Trust Board to purchase the dredger *Wenlock* from Government for a nominal sum of 1·04.

22. Education (—·92).—The provision of ·80 made for the hostels' schemes has been transferred to the estimates of 1897-98, and the Accountant-General expects a large saving under grants-in-aid with reference to the actuals of previous years.

26. Scientific and other Minor Departments (—·31).—The decrease is accounted for by lapses in the provision made for a Veterinary hospital, the absence on furlough of the Superintendent of the Government Central Museum, the appointment of an officer on a lower rate of pay as British Consular Agent, Pondicherry and Karikal, the reduction in the salary of the Director of Cinchona Plantations, the debit of the Quinologist's salary to Im[illegible] was on deputation at Calcutta as Acting Reporter on Economic Pro[illegible]duced expenditure in connection with the last Provincial Service examin[illegible]

X. Registration (—·25).—The actuals s
a general dullness apparently owing to the e

XII. Interest (+·21).—The sanctioned
realizations of interest at 4 and 6¼ per cent.
cultivators.

XVI-A. Law and Justice—Court of La
fines which showed a progressive increase
during the latter months of the year, proving
cannot be expected to rise steadily as in the

XVI-B. Law and Justice—Jails (+·5
1895-96, the increase occurs under sale-proc
outlay incurred thereon.

XIX. Education (+·12).—The receipts
and there were some special miscellaneous re

XXI. Scientific and other Minor Depar
and febrifuge has risen considerably in exc
~~chona Department~~; the fees from candidat
other Special Test examinations are also in

XXV. Miscellaneous (+ ·14).—The
to the actual receipts from unclaimed depos
include recoveries from municipal bodies
ernment, Local and Municipal Department.

XXXII. Civil Works, Public Works
realised in the Public Works Department
their charge.

Contributions (+·17).—This represents
funds on account of controlling establishmen

EXPENDI

Savings to the extent of
exchange compensation allowances actually p

1. Refunds (+·12).—A refund of ·14
Venkatagiri on account of the proportionate
roads.

3. Land Revenue (—1·42).—Besides th
allowances, lapses occur in the provisions orig
sildars and Deputy Tahsildars, improvement
reorganization of the Survey Department, the
town surveys and permanent and tempor
Department.

how a falling off, and appear to indicate
fects of the unfavourable season.

estimates did not anticipate such large
s have actually occurred on advances to

(—·80).—The receipts from Magisterial
during several years fell considerably
that they are liable to fluctuations and
past.

3).—As explained under the actuals of
ceds of manufactures and depends on the

from the Law College are rising steadily
eipts.

Tments (+·22).—The demand for quinine
s of the supplying capacity of the Cin-
appearing for the Lower Secondary and
easing.

estimates have been framed with reference
s which were high in 1895-96, they also
wards the cost of the Secretary to Gov-

Department (+·56).—Larger amounts are
nder sales, rents, &c., of the buildings in

rger recoveries for local fund and special

TRE.

ve accrued owing to the lower rates of
id during the year.

ras made in June 1896 to the Rajah of
peishcush levied on lands taken up for

saving under exchange compensation
inally made for horse allowance to Tah-
f the position of taluk establishments,
special class of surveyors required for
ry establishments of the Settlement

RECEIPTS.

I. LAND REVENUE COLLECTIONS (–10·40).—The total loss of revenue due to the famine which declared itself about November 1896, under both Imperial and Provincial, amounts to 41·60, and is accounted for as follows :—

Districts.	Ordinary remissions.	Famine remissions.	Other causes.*	Total.
Ganjám				
Vizagapatam				
Anantapur				
Bellary				
Kurnool				
Cuddapah				
Other districts				
Total ..				41·60

* Includes advance collections for 1897–98 estimated for in the budget but not realised.

ADJUSTMENTS (+·96).—This increase represents (i) a saving on the original estimate of the contribution towards the Lunatic Asylum, Madras, which is transferred to next year, and (ii) a compensation from Imperial for the losses sustained by Provincial on account of the sale-proceeds of copy-stamped paper to IV. STAMPS (one-fourth of which is Imperial), while the bulk of the charges consisting of remuneration to copyists, &c., is entirely debited to Provincial heads.

III. SALT (—·47).—The decrease is due to the same causes as in the accounts of 1895–96 already explained.

IV. STAMPS (—·22).—The actuals of the later months of the year, beginning with November, showed a decrease as compared with previous year, probably on account of the unfavourable character of the season in the affected districts, and the estimates have been reduced.

V. EXCISE (+·88).—The usual advance of revenue under this head due to the extension of the tree-tax system has been greatly retarded by famine, and the losses that accrued in the sales of toddy shops. The revised estimates provide therefore for only a small increase.

VIII. ASSESSED TAXES (+·55).—The increase is progressive and due to improvement in collections year by year.

IX. FOREST (+1·63).—Increased receipts are expected from timber and other forest produce removed by consumers or purchasers; the improvement is anticipated more particularly under minor forest produce in the Northern Circle in consequence of better sales of the bark of *Cassia auriculata* (including an advance collection of ·45 for 1897–98) and of the leasing of date trees on unreserved lands. Other causes for the anticipated increase are the credit of the receipts derived from unreserved lands under the control of the Forest department, a large demand for bamboos, and the better management of grazing arrangements accompanied by the throwing open of larger areas to grazing.

II.—Revised Est

The Budget and Revised Estimates f

Revenue.				Number of head of account.	H
Budget estimate.	Revised estimate.	More.	Less.		
..	..	..	..	..	Refunds and I
134·50	124·10	..	10·40		
31·56	32·52	·96	..	I.	Land Reven
1·71	1·24	..	·47		Do.
59·85	59·63	..	·22	III.	Salt
36·12	37·00	·88	..	IV.	Stamps ..
·76	·70	..	·06	V.	Excise ..
11·45	12·00	·55	..	VII.	Customs
10·08	11·71	1·63	..	VIII.	Assessed Taxe
6·20	5·95	..	·25	IX.	Forest ..
1·48	1·69	·21	..	X.	Registration
..	..	..	..	XII.	Interest ..
..	..	..	..	XIII.	Post Office
7·70	6·90	..	·80		General Admi
				XVI-A.	Law and Ju
4·26	4·84	·58	..		Law ..
1·03	1·04	·01	..	XVI-B.	Law and Justi
3·54	3·56	·02	..	XVII.	Police Proper
..	·07	·07	..		Do. Pounds
1·93	2·05	·12	..	XVIII.	Marine ..
1·22	1·28	·06	..	XIX.	Education
..	..	..	..	XX.	Medical ..
2·13	2·35	·22	..		Political
				XXI.	Scientific and
·47	·51	·04	..		Departments
				XXII.	Superannuation
1·38	1·32	..	·06		and Pensions
1·54	1·68	·14	..	XXIII.	Stationery and
..	..	..	..	XXV.	Miscellaneous
				..	Famine Relief
2·71	2·70	..	·01	XXVI.	State Rail- ways.
·16	·12	..	·04		Minor Works
1·70	1·65	..	·05	XXX.	and Navi- gation.
·08	·09	·01	..		
1·25	1·81	·56	..	XXXII.	Civil Works.
2·26	2·43	·17	..		Contribu-
·60	·47	..	·13	..	tions bet- ween Pro- vincial and Local.
327·67	321·41	..	6·26	..	
..	..	..	..	..	Surplus ..
41·88	43·01	1·13	..	..	Deficit ..
				Opening.	Bal

The total revenue is expected to fall sh
charges will, it is anticipated, show a savin
the year proved to be 1·13 better than the
The closing balance for 1896–97, which was
25·85 or only ·77 less than originally anti
in revenue and the unforeseen outlay on fa
explained below, in the order of the heads

imate for 1896–97.

r 1896–97 are compared below :—

eads.	Number of head of account.	Expenditure.			
		Budget estimate.	Revised estimate.	More	Less.
Drawbacks ..	1	1·22	1·34	·12	..
ue—Proper ..	3	53·03	51·61	..	1·42
Adjustments.	..	..	..	..	..
.. .. ..	5	7·09	6·26	..	·83
.. .. ..	6	2·63	2·67	·04	..
.. .. ..	7	1·94	1·78	..	·16
.. .. ..	9	2·39	2·39	..	..
.. .. ..	10	·13	·13	..	..
.. .. ..	11	8·35	7·75	..	·60
.. .. ..	12	4·30	4·08	..	·22
.. .. ..	13	1·72	1·66	..	·06
.. .. ..	15	1·07	1·02	..	·05
.. .. ..	18	9·73	9·88	·15	..
nistration ..					
tice—Courts of	19-A.	47·05	45·92	..	1·13
.. .. ..	19-B.	10·51	10·00	..	·51
e—Jails ..	20	43·01	43·99	·98	..
.. .. ..	..	2·81	2·56	..	·25
.. .. ..	21	·40	1·19	·79	..
.. .. ..	22	17·41	16·49	..	·92
.. .. ..	24	13·07	13·08	·01	..
.. .. ..	25	·84	·80	..	·04
other Minor	26	4·39	4·08	..	·31
Allowances	29	15·60	15·52	..	·08
.. ..	30	8·39	9·00	·61	..
Printing ..	32	1·52	1·50	..	·02
.. .. ..	33	..	3·25	3·25	..
.. .. ..					
nstruction of	37	·40	·20	..	·20
Railways ..					
orking ex- penses ..	38	1·68	1·67	..	·01
iscellaneous					
Railway ..	41	..	..	..	..
Civil	43	4·20	4·35	·15	..
P.W.D. ..		38·95	38·27	..	·68
		8·05	8·25	20	..
Civil	45	28·00	24·30	..	3·70
P.W.D. ..					
Ordinary		2·55	3·05	·50	..
Mayavaram		·50	·53	·03	..
Muttupet					
Railway.					
otal	..	342·93	338·57	..	4·36
.. ..	..			..	..
.. .. ..	..	15·26	17·16	1·90	..
.. .. ..	..	26·62	25·85	..	·77
nce	Closing.				

ort of the budget figure by 6·26 but the
of 4·36. The actual opening balance of
figure adopted in the budget estimate.
placed at 26·62, will accordingly stand at
pated, notwithstanding the large decrease
nine expenditure, the details of which are
f account.

C.N. 2533/97

Note for the Secy

No remarks called for so far as the Registrar's portion is concerned.

CA.
28.MAR 97

No remarks in regards 2.A's subjects either

~~Famine~~ finance is to be dealt with wholly in the Fin. Deptt which is now taking ~~the necessary~~ steps to get the required information

RS
23-3-97

when rec'd as remarks

Read cwc 2533 of 97

Endt No 1577 Mis d, 23rd March 97

Returned to the Fot Financial Dept with the following remarks

(1) The grounds on which the figures passed in the Rev: Dept were altered by the Govt of India (except in the case of Forests) not having been communicated to that Dept it is not always possible to give ~~any~~ accurate explanations for the variations in the figures

(2) Revised Estimates

(a) Receipt VIII. The explanation given by the Board for the variation in the budget and revised estimates for 1896-97 is that it is due "to the non "collection of certain amounts "within the year 1895-96, the "result being that the uncollected "balance at the beginning of "the year was larger than was "expected, to the gradual in "crease in revenue consequent on

Dft at nce

23/4

"on the experience gained and
"to the large increase in the
"revenue of Travancore & Mysore"
for the explanation furnished
in the ~~the~~ draft Financial
Statement, the following
may therefore be substituted
"The ~~increase~~ variation is due to
"the uncollected balances at the
"beginning of the year having
"been larger than was expected,
"to the progressive improvement
"in collections and to the large
"increase in the revenue derived
"from the Native States of
"Travancore and Mysore"

(b) Expenditure

11. Direct. The Govt
of India having arbitrarily reduced the
revised estimates passed by
this Govt by Rs 1,15,000 with
many references to the actuals of the
previous years, the A.G. has
no information to check the
explanation furnished for the
variation under this head.
The A.G. who has the actual
figures before him must be able
to furnish the necessary details

Let Financial settle its own business.
D
21.3.97

(a) 3. Land Revenue, Central Establishments. In the explanation for the Variation under this head, for the words "more than", the words "to some extent" may be substituted.
AK
23.3.97.

D
12/3/97

It is observed that the figures given show no increase in expenditure as compared with the budget revised Estimates for 1896-97

"Page 3. line 62 against
"Direct Agricultural
"Establishments
"Remarks (a)
"Budget estimate of 1897-98 has been
"the same as the
"Revised Estimate of 1896-97
"and the General
"Explanation furnished
"regards the increase
"under Direct Establishments
"in the Inundation City" was
"widely converted from
"into a permanent one &
"the explanation for
"the word "Inundation" in addi-
"tion should be Inspector
"the Inundation City and
"therefore the original
"(a) IX to II. was
"Credit under Charges

...nditure passed by this
...ected materially ~~to~~ reduce
...ould is ~~likely to decrease~~
"to receipts also. ... the exact
...nt of this decrease can
...not however be estimated
...ident, ~~and the Board~~
...t the Board has promised
...furnish detailed information
...ng ... the expenditure
...the explanations suggested
...y the Board subject to the
...ctions of the sentence
...s increased activity in
...e to the falling off of ~~pro~~ fees
...plications from private Owners"
...the applications according
...the Board only to the
...tent of Imperial Exchequer
...d Irish Land Act Grants
...) but Treasury and Irish
...t Treasury second Subscription
...they have urged upon
...m 1885-86 to 1896-97
...) 97-98" ... may also be quoted
...) (d) (ii) XXIV, d. 126
...question whether the
...vices of each of the 13 Stock
...spectors should be retained
or

or dispensed with is still under
consideration. For the
explanation proposed in
regard to the variation
under this head therefore the
following may be substituted
" It has been proposed
to reduce the number of
Stock Inspectors engaged in
the investigation of cattle
diseases from thirteen to
seven and a reduction of
£9 is made on this account
~~in the sum required by the Vote.~~
The question has not however
been finally settled and it
is possible that the amount
~~will have to~~ may be replaced. "
d D

D
23.3.97

23.III.97

Westminster
24/3/97

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When copied ____
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When signed ____

R. 4

189

READ AGAIN G.O., No. 189 DATED

M

CURRENT No.

ENCLOSURES TO C. No.

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LETTER OF GOVERNMENT							
STATEMENT WITH DITTO							
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C.F. 72.

DEPARTMENT.

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