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PROCEEDINGS OF THE MADRAS LEGISLATIVE COUNCIL

SECOND SESSION OF THE THIRD LEGISLATIVE COUNCIL

27th and 28th February and 1st and 2nd March 1928.

Volume XL (Nos. 1 to 4).

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II

COMMUNICATIONS TO THE COUNCIL.

1. With reference to the answer to clauses (a) and (b) of question No. 1469 given at the meeting of the Legislative Council held on 25th January 1928, the Secretary laid on the table copies of the letter [a], dated 20th January 1928, from the Inspector-General of Registration regarding the appointments made in the Registration department during 1927.

2. With reference to the answer to clause (g) of question No. 1417 given at the meeting of the Legislative Council held on 25th January 1928, the Secretary laid on the table copies of the form [b] of invitation issued for the South Kanara District Police Sports for 1927.

III

ACTS ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR-GENERAL.

The hon. the PRESIDENT announced that the undermentioned Acts, which were passed by the Council, received the assent of His Excellency the Governor-General on the dates noted against them:—

An Act to amend the Madras Hindu Religious Endowments Act, 1926.	26th January 1928.
An Act to amend the Madras Prevention of Adulteration Act, 1918.	3rd February 1928.

IV

BUDGET FOR 1928–29.

The hon. Mr. T. E. MOIR:—" It is now my duty to place before the Legislative Council the Budget Estimates for the financial year 1928–1929. As Honourable Members are aware, it is in accordance with custom and indeed necessary in order clearly to understand the financial position in which it is anticipated we shall find ourselves on the 1st day of April next first to review the transactions under Revenue and Capital and Debt Heads of the last year for which the final figures are now at our disposal, in this case 1926–1927, and then to examine the transactions of the current financial year 1927–1928 so far as they are known or can be anticipated. We then proceed to examine in more detail our anticipated resources during the coming year, the expenditure to which we are already committed and the further expenditure which we propose to incur on the extension of existing activities or on new developments in our various departments.

[a] Printed as Appendix V on pages 152–153 infra.
[b] Printed as Appendix VI on pages 153–154 infra.

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REVENUE ACCOUNT.

Accounts of the year 1926-1927.

"2. Turning then to the accounts of the year 1926-1927, our opening balance amounted to Rs. 98·49 lakhs and the final revenue figures showed a total of Rs. 1,683·69 lakhs or Rs. 49·66 lakhs in excess of our anticipations. The main contributory items were in the first place Rs. 1·64 lakhs under Taxes on Income. As Honourable Members are aware, our revenue under this source is derived from the Government of India under the operation of Devolution Rule 15 and for both estimates and results we are dependent on the Commissioner of Income-tax. Land Revenue showed an increase of Rs. 7·80 lakhs for which we were indebted to better collection work in respect of both arrears and current demand. The unrealized balance carried over to the following year would, of course, show a corresponding reduction. Excise contributed an additional Rs. 24·68 lakhs and this increase was due mainly to larger shop rentals and some increase in the consumption of arrack. Under Stamps the revenue exceeded anticipations by Rs. 5·25 lakhs and the increase occurred both under Judicial and Non-Judicial Stamps. Dutiable transactions were more numerous and civil litigation increased. Forests contributed Rs. 3·86 lakhs. More sandalwood was sold than was anticipated and there was an increased demand for timber. Under Civil Works a larger revenue realized from rents of buildings and tolls and receipts from the Public Works Workshops contributed to an increase of Rs. 1¾ lakhs. Under rents, however, about Rs. ½ a lakh represented a mere book transaction. The Forest department were charged rent for the occupation of various buildings borne on the Public Works Department list.

11-15 a.m. "3. Expenditure charged to Revenue amounted to Rs. 1,582·21 lakhs or no less than Rs. 83·56 lakhs under the Budget Estimate of Rs. 1,665·77 lakhs. As will be explained however, much of this decrease represented deferred expenditure and *not* savings available for new commitments. Under Land Revenue the reduction amounted to Rs. 4·87 lakhs and was mainly due to the delay in the appointment of additional Tahsildars for whom provision had been made, to reduction in the expenditure actually incurred on Survey and Settlement operations, to savings on the pay of Revenue Inspectors, and to prompter recovery of arrears from estates for surveys made on their behalf. These recoveries are treated as a deduction from the gross expenditure. Under Irrigation the savings amounted to Rs. 4·12 lakhs. Rs. 2·42 lakhs of this represented another book transaction, pensionary charges calculated at 14 per cent on the cost of Irrigation Establishments being transferred from the Irrigation head "15" to the heads "XIII" and "55" to which they relate.

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About Rs. 2½ lakhs represented short expenditure on irrigation works in respect of which there was delay in preparing the necessary estimates. Under General Administration a saving of Rs. 5·59 lakhs arose owing to a number of senior Civilian officers being deputed on other duty, to a reduction in expenditure on leave salaries in England, and to the scheme for the restoration of village officers taking longer to work out than was expected. Expenditure on petty construction and repairs and on elections also fell short of the estimates. Under Administration of Justice, the savings amounted to Rs. 3·26 lakhs. Here also the deputations of senior Judges on other duty resulted in their salaries being debited to other heads. The provision for leave allowances was not fully utilized and certain judicial establishments were reduced. Under Jails and Convict Settlements the savings amounted to Rs. 4·39 lakhs. A smaller prison population reduced requirements in respect of temporary warders, and medical, dietary and sanitary charges. Raw material for manufacturing operations cost less owing to a fall in prices and the utilization of existing stocks reduced purchases. Under Police there was a saving of Rs. 6·36 lakhs. Economies resulting from the reallocation of police stations came into effect, recruitment fell short of expectations and this resulted in savings under pay, travelling allowances, clothing and equipment. The Education department released Rs. 8 lakhs out of the total sum of Rs. 206·68 lakhs provided. It would be unfair to place responsibility for much of this on the department. The vexed question of a site for the research laboratories of the Madras University remained unsettled and the grants for construction could not be utilized. Local bodies too failed to make such progress in the opening of new schools as was expected, and there were delays in the construction of buildings for which grants had been provided. Further, owing to a lack of trained teachers, untrained teachers had to be employed on a lower scale of salaries. Under Medical there was a saving of Rs. 4·01 lakhs. The grants admissible to local and private bodies for buildings and the maintenance of medical institutions were not fully earned, the leave salaries of certain Indian Medical Service Officers were finally debited to Army Estimates instead of being a provincial charge, and the absence of a number of senior officers on leave reduced the total of salary charges. Under Public Health a saving of Rs. 10½ lakhs was due to short expenditure on major water-supply and drainage schemes; and the provision for the reallotment of grants for rural water-supply expected to lapse in 1925-1926 was found excessive as progress in expenditure exceeded anticipations. Under Civil Works a saving of Rs. 28·46 lakhs was similarly due to short expenditure on works and repairs. The preparation of plans and estimates was delayed and in some cases the progress made in construction was

disappointing. As in the case of water-supply Rs. 4 lakhs out of the provision made for reallotted grants for village roads were not required. Under Superannuation allowances and pensions however, there was an increase of Rs. 4·37 lakhs. This was mainly due to the final adjustment of certain charges between Central and Provincial.

Estimates for 1927-1928.

"4. As a result of these variations, the current year, to the revenue figures of which we may now turn, opened with a balance of Rs. 199·97 lakhs. Our Budget Estimate anticipated a revenue of Rs. 1,654·92 lakhs and an expenditure of Rs. 1,561·60 lakhs. Our revenue is now estimated at Rs 1,676·23 lakhs or an increase of Rs. 21·31 lakhs. This improvement is expected in spite of a decrease anticipated under Land Revenue of nearly Rs. 10 lakhs and under Receipts in aid of Superannuation of Rs. 2·19 lakhs. Under Land Revenue an increase of season remissions and a fall of revenue from second crop assessment and water rate are now anticipated, and a further postponement of suspended revenue helps to swell the total decrease. The decrease under Receipts in aid of Superannuation is due to the fact that the commutation of pensions is now provided for under capital expenditure and recoveries from other Governments of the commuted value of pensions paid by this Government on their behalf are now treated as a deduction from expenditure under that Capital head "60-B". Under other revenue heads, therefore, the net increase amounts to approximately Rs. 33½ lakhs to which Excise contributes Rs. 21·98 lakhs. This is due to higher bids at the auction sales of shops and to the enhancement of the rates of tree tax with effect from 1st October 1927. Stamps are expected to show an improvement of Rs. 2·84 lakhs, and that in spite of the fact that the duty on cheques has been abolished since July 1927, and that refunds have had to be made on unused cheques. I might here mention that an improvement under Registration parallel to that shown under stamps might have been expected, but as a result of the reduction of registration fees to the pre-war level and of fees for attendance at private residences from Rs. 20 to Rs. 15, there will be a net fall in revenue amounting to Rs. ·64 lakh this year. To this question of loss of revenue as a result of decisions taken I shall have to return when dealing with the revenues of the coming financial year. Forests will, we hope, show an improvement of Rs. 1·81 lakhs due again to better prices for sandalwood. Irrigation shows an improvement of about Rs. 1¾ lakhs though this is mainly due to the lag in expenditure on extensions, improvements and maintenance. Under Interest we expect an improvement of Rs. 2·11 lakhs as we were able

to deposit a sum of one crore out of our balances with the Government of India. The only other item to which reference need be made is an increase under Industries. To this the main contribution is made by increased credit on account of the revenue from pearl fishery operations during November-December 1927.

"5. Turning now to expenditure, the revised estimate is Rs. 1,558·07 lakhs as compared with the budget estimate of Rs. 1,561·60 lakhs. It must be remembered, however, that supplementary demands and other appropriations amounting to Rs. 33·04 lakhs have been made during the year bringing the total appropriations under revenue heads to Rs. 1,594·64 lakhs of which it is anticipated that Rs. 36½ lakhs will remain unspent at the close of the year. The real shortage in expenditure is, however, considerably more. We have to make a final payment to the Government of India of Rs. 5½ lakhs for the stock of stamps taken over with effect from the introduction of the Reforms and for further supplies of stamps up to the date on which the Local Government took over the depot. This amount is provided under 51-A. Miscellaneous adjustments between Central and Provincial Governments. Under Police too it is anticipated that it will not be possible to give effect to more than Rs. 2·18 lakhs of the reduction of Rs. 5 lakhs made by the Legislative Council in the total Police grant last year. Civil Works and Irrigation will be responsible for no less than Rs. 24·44 lakhs out of the real reduction of Rs. 44 lakhs. This decrease was again mainly due to delays in the preparation and sanctioning of detailed plans and estimates and to unseasonal rains which hampered progress. Short expenditure on works also results in a decrease in establishment charges. The Education department will fail to utilize Rs. 3⅓ lakhs, and to this further delays in connexion with the Madras University Research laboratories and short expenditure on building grants to colleges and secondary schools contribute. The department continues to suffer from the chronic difficulty of securing qualified teachers for elementary schools. A reduction of Rs. 4 lakhs under Land Revenue charges is partly due to delay in settlement operations, and partly due to junior clerks being posted as Revenue Inspectors in the place of more senior men who had completed their three years' period. This, however, is a book saving, the pay of these senior officers being shown under General Administration, Taluk Establishments, to which they were transferred. Even so, General Administration shows a saving of Rs. 2·36 lakhs mainly owing to the fact that the provision for ryotwari village establishments was not completely utilized and that the embargo on leave owing to seasonal conditions reduced the expenditure on 'Leave salaries in England'. Under Administration of Justice savings to an extent of Rs. 1·60 lakhs are anticipated. Temporary vacancies in the case of High Court

Judges and Civilian District Judges occurred, and establishments in mufassal courts were not always kept at full strength. Under Medical a sum of Rs. 3·81 lakhs will, it is anticipated, not be required. Local bodies again have not utilized the full amount provided for maintenance and buildings, and there will be various savings in the pay of establishments. A saving of Rs. 1·79 lakhs under Superannuation allowances and pensions is due to the large amounts commuted under the more favourable rules recently introduced. The saving, however, is purely nominal, as the cost of these commutations is, as I have stated, met under the appropriate capital head.

"In the result the revenue account for 1927–1928 is expected to yield a surplus of Rs. 118·16 lakhs and a closing balance of Rs. 318·13 lakhs. A sum of Rs. 5·55 lakhs will be utilized for capital expenditure and the opening balance for 1928–1929 will be Rs. 312·58 lakhs.

Budget Estimate for 1928–1929.

11-30 a.m. "6. We are now in a position to consider our revenue prospects and our proposals for expenditure from revenue in 1928–1929. The budget estimate assumes a revenue of Rs. 16,97,33,000, or Rs. 21·10 lakhs more than the revised estimate of the current year. That increase is, however, largely deceptive, and due to changes in classification. Hitherto recoveries of expenditure incurred by Government on behalf of local bodies, Indian States and others have been taken in reduction of expenditure. With effect from 1928–1929 they will be shown as receipts and this accounts for Rs. 10·67 lakhs. Similarly, it has been decided that in the interests of proper estimating the value of supplies made by one jail to another, hitherto taken in reduction of the charges of the supplying jail, shall be treated as receipts. This accounts for a further sum of Rs. 2·20 lakhs. In both cases corresponding figures will appear on the expenditure side. The real increase is therefore only Rs. 8·23 lakhs, of which Income-tax will provide Rs. 1·40 lakhs and Land Revenue approximately Rs. 5½ lakhs. Under this head the estimates which are calculated with reference to that will o'-the-wisp, a normal season, would show a further improvement of Rs. 6 lakhs, but this amount has to be adjusted in favour of local boards in respect of cess collections of previous years. The continuing effect of the enhancement of tree-tax and the enhancement in 1928–1929 of the duties on arrack and opium will, it is expected, give about Rs. 4 lakhs, increase under Excise, while Stamps will give Rs. 1·57 lakhs; refunds on unused cheques will have been cleared and the normal expansion under this head warrants a degree of optimism. Under

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Interest an increase of Rs. 8·36 lakhs is satisfactory in so far as it represents some temporary return on our unspent balances deposited with the Government of India, but it also represents an increase in our indebtedness. The larger our interest receipts the greater our loans, the greater our loans the heavier our borrowings; to lend we have to borrow. Apparent increases under Police and Medical are mainly due to book-keeping changes, certain items hitherto taken in abatement of charges being now booked as receipts. Under Industries the fall in revenue is due to the passing of the pearl-fishery a recurring but uncertain incident which introduces a speculative touch into the annals of the Fisheries department. Much more important, however, are two items to which I shall now refer. The first is Rs. 5·21 lakhs under Major head XIII. Irrigation and other works for which Capital accounts are kept. That item although, owing to the structure of our accounts, it is shown as a fall in revenue really indicates an increase in expenditure. If Hon'ble Members will turn to the statement of Revenue on pages 2 to 3 of the Civil Budget Estimates they will find the following figures against that head :— Accounts, 1926-1927 (— Rs. 42,17,605); Revised Estimate, 1927-1928 (— Rupees 46,44,700); Budget Estimate, 1928-1929 (— Rs. 51,66,200). The reason for this somewhat curious entry under a revenue head is that all receipts from Irrigation are included under the revenue head V. Land Revenue, while under XIII are included only miscellaneous receipts such as bungalow rents, navigation fees, etc. The revenue expenditure on maintenance, extensions and improvements is deducted. As these expenses largely exceed the miscellaneous receipts, the revenue head shows a minus entry. The figures which I have quoted indicate when adjusted working expenses amounting to Rs. 58·07 lakhs as compared with Rs. 47·86 lakhs in 1926-27.

"The next item to which I would call attention is the decrease of Rs. 3·92 lakhs under Registration on the Revised Estimate of 1927-1928 and of Rs. 5·41 lakhs on the actuals of 1926-1927. This is a result of the recent reduction of fees and other charges in the Registration department. The total loss of revenue on these reductions is estimated at an immediate sum of Rs. 6·31 lakhs and of course a proportionate reduction on all future revenues accruing from these fees. This is the most important case of permanent loss of revenue arising out of the Budget for 1928-1929. A statement * showing all such items is provided from which it will be seen that the immediate loss is Rs. 7·79 lakhs recurring and Rs. ·77 lakh non-recurring.

* Printed as Appendix.

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"7. It is unnecessary to deal with other fluctuations in departmental receipts, and the way is now clear to consider our proposals for expenditure. The sum required is approximately Rs. 1,747½ lakhs or Rs. 189½ lakhs in excess of the Revised Estimate of the current year. If that sum represented a permanent addition to our liabilities, we should be convicted of gross extravagance. A more detailed analysis therefore is necessary to elucidate the real financial position. The Revised Estimate of 1927-1928 includes a provision of Rs. 89·22 lakhs for special non-recurring expenditure. This sum does not of course represent all our non-recurring expenditure but the excess over the total provision in 1926-1927 which may be regarded as the normal provision for maintenance charges and new works. The ordinary expenditure to be incurred in the current year is therefore Rs. 1,468·85 lakhs. Deducting a provision for new expenditure in the Budget Estimate for 1928-1929 amounting to Rs. 117·26 lakhs which includes the interest charges of 4·09 lakhs on new borrowings which will have to be paid within the year, the total provision for the necessary expenditure is Rs. 1,630·27 lakhs or Rs. 161·42 lakhs in excess of that for the current year. That in itself is a formidable figure and requires further exposition. In the first place, we may exclude a provisional entry on our expenditure side of Rs. 48·73 lakhs, the provincial contribution, and this reduces the real increase to Rs. 112·69 lakhs. Those changes in classification to which I referred in dealing with our revenues for the coming year account for a further sum of Rs. 12·87 lakhs and the net additional increase is Rs. 99·82 lakhs. Non-recurring expenditure approved in 1927-1928 but not utilized in that year accounts for Rs. 24·79 lakhs. Additional recurring commitments arising out of the budget of the current year account for Rs. 33·96 lakhs. Increased provision for non-recurring expenditure accounts for Rs. 26·77 lakhs while Rs. 14·30 lakhs relate to miscellaneous savings in the current year which will not repeat themselves in 1928-1929. It is perhaps only in respect of additional recurring commitments that further explanation is required. Even assuming that we passed a self-denying ordinance, not to add in any way to our existing commitments, there would be a considerable increase in expenditure next year under certain recurring items. We cannot deny to Government servants the increments to which they are entitled under time-scales of pay; and for this purpose in 1928-1929 an additional sum of Rs. 6·50 lakhs will be required. Further sums will also be required in succeeding years. It is true, that given a closed cadre on an incremental scale, an equilibrium would eventually be attained which would be only slightly disturbed by annual variations in the percentage of casualties from retirement and other causes. But every year since our financial position improved, we have been making large

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additions to cadres and creating new posts almost all on incremental scales. Assuming in these cases the average number of years over which increments are spread to be 21, it is clear that each new post implies an additional expenditure each year until the increments are exhausted; for example, the creation of a post on a scale of Rs. 100—5—200 will cost Rs. 1,200 in 1928-1929 and Rs. 2,400 in 1948-1949. In this manner, every year we are introducing new waves of incremental expenditure which will affect the Budget Estimates for long periods of years. I do not propose here to examine the administrative case for and against incremental scales as compared with the old system of grades; but would point out that under the old system of grades it was much easier to calculate financial liabilities; an addition to a grade took full effect at once and no further liability was involved. Again under Debt charges, even if we did not propose to borrow another rupee we should have to find an additional sum of Rs. 7·18 lakhs under Interest and repayment of debt in 1928-1929. Developments in various departments which were initiated in the current year or in previous years demand an additional sum of Rs. 11·10 lakhs and other progressive commitments require Rs. 9·18 lakhs. We thus have a total addition to our recurring expenditure of Rs. 33·96 lakhs. The total of Rs. 99·82 lakhs represents therefore the real addition to our standard scale of expenditure. We may now turn to the new commitments for which we are providing a total sum of Rs. 117·26 lakhs.

"8. As Honourable Members are aware, the most important function of the Finance Committee is to scrutinize all proposals involving fresh expenditure which departments put forward. In spite of clear evidence that some departments were suffering from what has been described as indigestion, the Finance Committee had no less than 483 separate proposals placed before it for examination. These involve an ultimate recurring expenditure of Rs. 42·72 lakhs and a non-recurring expenditure of Rs. 225·73 lakhs; and if they had been accepted in their entirety the provision required in 1928-1929 would have been Rs. 26·69 lakhs recurring and Rs. 98·65 lakhs non-recurring. The figures for those finally accepted and incorporated in the budget are as follows:—

Total cost Rs. 39·87 lakhs, recurring.
Rs. 192·67 lakhs, non-recurring.

Provision required in 1928-1929:
Rs. 25·14 lakhs, recurring.
Rs 88·03 lakhs, non-recurring.

But this does not complete the demands made upon us. Further demands for items regarded as of urgent importance which could not be placed before the Finance Committee in time to be incorporated in

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the first edition of the Civil Budget Estimates will be moved on the 29th March. The items so far intimated to the Finance Department involve a total cost of Rs. 1·88 lakhs recurring and Rs. 8·71 lakhs non-recurring and a provision of Rs. 1·01 lakhs recurring and Rs. 4·23 lakhs non-recurring in 1928-1929.

"Before dealing with the more important of our new commitments, perhaps I might be allowed to express my grateful appreciation of the manner in which the members of the Finance Committee transacted the unprecedented volume of work placed before it and of the value of their criticisms and suggestions.

"9. Under Administration of Justice the principal item of new recurring expenditure is Rs. 66,500 for increased batta to witnesses attending mufassal courts; under buildings we provide Rs. 2·72 lakhs for the construction of new court-houses or the improvement of existing ones, the total liability involved being Rs. 6·43 lakhs. Under Jails and Convict Settlements the principal item is a provision of Rs. 50,000 to enable a commencement to be made with a scheme for remodelling the Penitentiary at an ultimate cost of Rs. 13 lakhs.
11-45 a.m. Under Education we are providing Rs. 6·33 lakhs recurring and Rs. 9·07 lakhs non-recurring against an ultimate cost of Rs. 11·03 lakhs recurring and Rs. 17·69 lakhs non-recurring. The principal items are — the opening of new schools for girls where no schools exist at a cost of Rs. 1·35 lakhs recurring and Rs. ½ lakh non-recurring; the opening of new elementary schools at an ultimate cost of Rs. 3·51 lakhs recurring and Rs. 1·37 lakhs non-recurring; Rs. 4·33 lakhs non-recurring as subsidies to local bodies for construction of secondary school buildings; Rs. 4·84 lakhs, building and equipment grants to educational institutions under private management; Rs. 3·27 lakhs, building grant to the Andhra University; additions to the inspectorate will involve an expenditure of Rs. 95,000; for buildings for Government institutions we provide Rs. 2·50 lakhs with a total liability of Rs. 5·65 lakhs. Under Medical we provide Rs. 9·07 lakhs recurring with a final liability of Rs. 13 lakhs; under non-recurring Rs. 2·14 lakhs, the total liability being Rs. 2·53 lakhs. The principal items are—the taking over by Government of all liability for anti-rabic treatment of indigent persons at headquarter hospitals; we are taking over 97 medical institutions now under the control of local boards and municipalities for development as divisional centres at a cost of Rs. 6·99 lakhs, the ultimate liability being Rs. 10 lakhs and institutions for the medical relief of women and children are also being taken over at a recurring cost of Rs. 57,000; additional rural dispensaries require Rs. 33,000 with an ultimate cost of Rs. 39,000 recurring; increased capitation grants to private leper asylums will eventually require Rs. 41,500. Under buildings we provide Rs. 7·42 lakhs against a total liability of

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Rs. 36·46 lakhs. The principal items are—the Tuberculosis Hospital on the Spur Tank site, the cost to Government being Rs. 4·10 lakhs; a combined administrative block for the General Hospital and Pathological Institute for the Medical College, Madras, at a cost of Rs. 11·68 lakhs, the amount provided for 1928–1929 being Rs. 1·70 lakhs; additional buildings for the Government School of Indian Medicine to cost Rs. 1½ lakhs; additional buildings required for the Medical College, Vizagapatam, to cost Rs. 1¾ lakhs; while works in connexion with the Leper Settlement at Tirumani will eventually add Rs. 2·92 lakhs to the expenditure on buildings for that institution. Under Public Health we provide Rs. 2·00 lakhs under recurring and Rs. 13·99 lakhs under non-recurring, involving a total expenditure of Rs. 2·53 lakhs recurring and Rs. 17·83 lakhs non-recurring. The principal non-recurring items are—Rs. 9 lakhs for grants for the improvement of water-supply in villages and Rs. 4·43 lakhs for grants to local bodies for water-supply and drainage schemes. Under recurring expenditure the free distribution of quinine in selected malarial tracts will cost us Rs. 1 lakh, while a provision of Rs. ·38 lakh for research work in animal nutrition indicates a new development which may have important results in our agricultural economy. The balance of recurring expenditure is mainly for increasing the staff of Health Officers and Health Inspectors and revising the pay of vaccinators in the Agency tracts. Under buildings the principal item is improvements to the King Institute, Guindy, at a total cost of Rs. 1·15 lakhs. Under grants-in-aid for Civil Works we find Rs. 18,400 for recurring expenditure, and Rs. 26·70 lakhs non-recurring for roads and bridges. These schemes will cost nearly Rs. 45 lakhs when completed and include grants to local bodies for roads and bridges, the construction or improvement of which will eventually require Rs. 35·79 lakhs to liquidate, while Rs. 9 lakhs are provided for the improvement of village communications. Under Forests we find a small sum of Rs. 4,000 for minor requirements under recurring and Rs. 2·65 lakhs for buildings, roads and other requirements in connexion with exploitation. The normal expansion of work in the Agricultural department will require a further sum of Rs. 59,900, the most important and interesting item being the establishment of two travelling exhibition units for the demonstration of agricultural methods. Schemes in connexion with the Department of Industries will eventually cost Rs. 56,000 recurring, while non-recurring items amount to Rs. 3·24 lakhs; grants-in-aid to industrial schools Rs. 62,000 non-recurring and Rs. 7,000 recurring; additional plant for the Pumping and Boring branch will cost nearly Rs. 2 lakhs non-recurring and Rs. 28,000 recurring. Under Police certain additions to establishments mainly for traffic control

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in the Madura town, and additional railway police owing to the opening of new railway lines will cost Rs. 25,000 recurring, while Rs. 2¼ lakhs are provided against a further instalment of Rs. 5·09 lakhs for the construction of quarters for officers and men and for the construction of police stations at St. Thomas Mount, at Kadaba, South Kanara district, and at Bissemcuttack, Vizagapatam district, and for a police office at Malappuram. Under Irrigation the main items in an ultimate total of Rs. 6·86 lakhs are the improvement of the Junction and South Canals sections of the Buckingham Canal at a cost of Rs. 1·92 lakhs and Rs. 2·70 lakhs for excavating the Girisola channel under the Rushikulya project. Under Labour department a sum of Rs. 3·91 lakhs will be found for non-recurring purposes, mainly the opening of schools and construction of wells and pathways for depressed classes. To man these schools will eventually cost Rs. 96,000. Under Public Works the constitution of Tank Restoration Scheme divisions of the Madras, Waltair, Bezwada, Tanjore and Trichinopoly Circles will cost Rs. 1·98 lakhs in 1928–1929 with a further liability of Rs. 1·74 lakhs. Under Civil Works appear construction of new buildings for Public Works Workshops, Rs. 1 lakh, and Rs. 56,000 for the purchase of additional machinery, while Rs. 60,000 is provided for the construction of office and quarters for a new Agency division and subdivisions at Narasapatam. For a bridge across the Rushikulya river in the Ganjam district a modest sum of Rs. 15,000 is provided for preliminaries, the bridge itself being estimated to cost Rs. 8·77 lakhs. Under General Administration Rs. 1¼ lakhs are provided for offices at Pattukkottai, Devakottai and Yerragondapalem. Other important civil works will be the construction of buildings for the Government Institute of Commerce at a total cost of Rs. 2·67 lakhs, of an out-patient block at the Headquarters Hospital, Tanjore, at a cost of Rs. 46,000 and improvements to and construction of locks on the West Coast canals at a cost of Rs. 1¼ lakhs and a septic ward in the Government Rayapuram Hospital at a cost of Rs. 1,20,000.

CAPITAL AND DEBT HEADS.

"10. We are now in a position to examine our transactions under Capital and Debt heads, the revenue aspects of which are represented in the Revenue Budget by the major head 'XVI. Interest' on the receipt side and by the major heads '19. Interest on ordinary debt', '20. Interest on other obligations' and '21. Reduction or avoidance of debt' on the expenditure side. The receipt head, of course, represents the transactions of the Local Government as a lender and the expenditure heads relate to its transactions as a borrower—a function which it may exercise either on its own behalf

or on behalf of others. On its own behalf it borrows for irrigation works, for commercial concerns or other capital expenditure, or to cover a revenue deficit, and on behalf of others it borrows to lend to cultivators, co-operative societies, local bodies, port trusts and for other recognized objects. Government repay the loans they take from the Provincial Loans Fund by equated payments from revenue covering, as a rule, a period of fifteen years. Their debtors, on the other hand, repay these loans to Government in equated payments which, as a rule, cover a longer period, twenty years being usual. The result is that the amount of principal repaid to Government each year falls short of that which Government itself has to repay. These repayments are utilized for the avoidance of debt, i.e., in reduction of our gross borrowings, but clearly one cannot go on indefinitely widening the gap between the repayments we have to make from revenue in respect of principal and interest on our borrowings on behalf of others, and the recoveries we make under these heads from those to whom we lend.

"11. Taking our transactions as a whole, the financial year 1926-1927 left us with a balance of Rs. 79·30 lakhs as against an anticipation of Rs. 57·81 lakhs; and this sum of Rs. 79·30 lakhs became the opening balance for the current year. Our requirements were estimated at Rs. 218·33 lakhs over and above the estimated opening balance of Rs. 57·81 lakhs and this sum was proposed to be met by borrowing Rs. 160 lakhs from the Provincial Loans Fund, by recoveries under Loans and Advances amounting to Rs. 32·63 lakhs, and by drawing from our revenue balances a sum of Rs. 25·70 lakhs, giving a total of Rs. 276·14 lakhs. An increase of Rs. 21½ lakhs in the opening balance and an improvement in recoveries of Rs. 6·27 lakhs together with a reduced amount of Rs. 5·55 lakhs drawn from balances result in our total resources for the current year being estimated at Rs. 283·75 lakhs. Expenditure on Government account will, however, not exceed Rs. 150·88 lakhs and our Loans and Advances to others amount to Rs. 91·27 lakhs. The total disbursements of Rs. 242·15 lakhs will therefore leave a balance of Rs. 41·60 lakhs with which the financial year 1928-1929 will open. Our total requirements for that year will be Rs. 247·47 lakhs and, after utilizing Rs. 23·33 lakhs from our revenue balances, a small investment which we can well afford, and recoveries amounting to Rs. 37·54 lakhs, we propose to borrow Rs. 145 lakhs from the Provincial Loans Fund. The most important object of capital expenditure at present is, of course, the Cauvery-Mettur project now estimated to cost Rs. 717 lakhs. As I informed the Council last year, under a special arrangement with the Government of India we pay simple interest on our borrowings, repayment of capital being deferred until the project begins to produce revenue. We are not permitted

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to divert any excess borrowings to other objects. Our total borrowings for the project up to the end of the current year will amount to Rs. 192·10 lakhs. Considerable delays, however, have been caused by the revision of the project with reference to data provided by the unprecedented floods of 1924 and the examination of alternative methods of construction and as a result these sums have not been fully utilized. The opening balance on the 1st April 1928 will, it is expected, amount to Rs. 35·60 lakhs and an additional loan of Rs. 77·85 lakhs will be necessary to provide for a total expenditure of Rs. 113·45 lakhs in 1928–1929. The Pykhara Hydro-Electric project is being entirely recast by Mr. Howard, the Chief Engineer, and it is not expected that our capital requirements up to the end of 1928–1929 will exceed Rs. 10 lakhs. There is an opening balance of Rs. 6 lakhs and our borrowings for next year will be only Rs. 4 lakhs. For other irrigation works we are providing Rs. 31·84 lakhs and for loans and advances by the Provincial Government a sum of Rs. 31·31 lakhs in addition to recoveries amounting to Rs. 37·54 lakhs and Rs. 10·11 lakhs from balances. This total is distributed as follows :—

	LAKHS.
	RS.
Loans to Presidency Corporations including Port Trusts	7·00
Loans to District Boards and other Local Fund Committees	10·67
Loans to mufassal municipalities	19·87
Advances to cultivators	26·72
State aid to industries and miscellaneous ..	14·70
	78·96

General Financial Position.

12 noon "12. To sum up, we anticipate an opening balance in the revenue account of Rs. 312·58 lakhs, revenue receipts amounting to Rs. 1,697·33 lakhs and a total revenue expenditure of Rs. 1,747·53 lakhs. The excess expenditure will be met by drawing upon our opening balances to the extent of Rs. 50·20 lakhs and this with the small investment of Rs. 23·33 lakhs to which I have already referred, will leave us with a closing balance in the revenue account of Rs. 239·05 lakhs at the end of the year 1928–1929. Under Capital and Debt heads, we shall be borrowing an additional sum of Rs. 145 lakhs, but if from this is deducted the amount of Rs. 45·66 lakhs for repayment of previous loans the net addition to our liabilities will be Rs. 99·34 lakhs. Comparing this financial position with that which existed in the early years of the Reforms, it might seem one

which we might regard with complacency. It is certainly sufficient unto the day, but it is also desirable that we should take some thought for the morrow and consider more closely what lies behind the somewhat dull but perhaps necessary array of *plus* and *minus* figures and of incomings and outgoings which I have inflicted on the Council. Balances amounting to Rs. 239 lakhs are comforting, but they do not repeat themselves or admit of our undertaking recurring liabilities. I would therefore turn first to the interesting question whether Government, like many of their servants, can rely upon an incremental scale of annual income. A matter of great importance to us will be the final and complete remission of Rs. 48·73 lakhs, being the balance of our provincial contribution. Should that event happen in 1928–1929, it will add a similar sum to our recurring revenues, but it is an item which has no potential growth and will admit of additional expenditure to that amount and no further. Are there then any other items of a similar character which we can expect to be released in due course? There are two: In the first place, we are paying Rs. 9½ lakhs a year under Devolution Rule 23 towards the repayment of advances of the old Provincial Loan Account, that is to say, our net indebtedness to the Government of India under that account on 1st April 1921. The total amount was Rs. 109·86 lakhs, we have repaid Rs. 66·50 lakhs, and a final payment of Rs. 5·36 lakhs in the year 1932–1933 will set free that small sum for our own needs. Again under Schedule IV of the Devolution Rules we are making an annual payment to the Famine Insurance Fund, a payment which will cease when the total to the credit of that fund amounts to not less than Rs. 39·66 lakhs. The sum to its credit now stands at Rs. 29·57 lakhs and the existing rate of payment will bring the fund up to its statutory amount by the year 1928–1929. The relief this will afford is, however, of a fluctuating character. The fund is an insurance against certain items of expenditure, the amount of which is as variable as the seasons against which it is an insurance. The withdrawals of one year have to be made good by repayments in subsequent years. Strictly speaking, therefore, it is only for non-recurring expenditure that any saving in amount paid into the fund in a particular year can be utilized. At most therefore these three items will allow of certain fixed and exhaustible additions to our expenditure, recurring and non-recurring. They already exist as revenues and only admit of being diverted to other purposes. An important question therefore remains. Do our general revenues of which they form part offer reasonable hope of expansion without any addition being made to the sources from which they are derived? The position is that our adjusted revenue has increased from Rs. 1,587·09 lakhs in 1920–1921 to an anticipated figure of Rs. 1,742·53 lakhs in 1928–1929, an average

increase of Rs. 19·43 lakhs a year. This, however, includes the increased revenue derived from the alterations in stamp duties and court-fees brought into force in 1922-1923 and the future annual increase on the basis of existing revenue cannot be pitched at a higher figure than Rs. 16 lakhs. It must be remembered however that quite apart from accepted liabilities which have not yet attained their full development our existing establishments demand additional provision each year under incremental scales and pension charges. Every addition to our net borrowings also adds to the total amount we have to find for repayment of capital and interest. In the same period of years the additional amount found under these three heads has been Rs. 142·62 lakhs or Rs. 17·83 lakhs per annum. For new commitments therefore the sum which will be at our disposal during, say, the next two years will be the balance of our contribution. That however will not be fully available because from it must be met such portion of our existing commitments involving a recurring expenditure as remain unliquidated. These liabilities amount to Rs. 15·60 lakhs, leaving a balance of Rs. 33·13 lakhs which will permit of an addition to our recurring liabilities of Rs. 16½ lakhs in each of the next two years, and that too implies the total commitment we can accept arising out of matured schemes. The amount required in the first year of the initiation of new schemes as a rule, falls considerably short of the total liability. From the financial point of view it would have led to more efficient control and discrimination, had the remission of our contributions taken place by regular instalments. It is in fact mainly from the remission of the contributions that we have been able to finance new developments. The improvement in our revenues would of itself have sufficed for little more than to enable us to carry on. The instalments in which the remission has so far come to us have been as follows :—

	LAKHS. RS.
1925-1926	126·02
1926-1927	56·79
1927-1928	116·46

And the fact that we have had such unequal increases to our resources has inevitably led to departments making hay while the sun shone and, I fear, putting forward and securing money for schemes simply because they happened to be ready whereas on longer views a number of such schemes might possibly have been postponed in favour of schemes which, if they had been then elaborated, would have been regarded as more essential. But departments are human and the annual gamble of less prosperous years has been replaced by an annual scramble. The financial result of that rivalry is that in 1928-1929 we provide under recurring expenditure Rupees 25·14 lakhs against Rs. 39·87 lakhs total liability, leaving Rs. 14·73

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lakhs to be met from the surplus revenues of future years. We may now consider our commitments in respect of non-recurring expenditure. I have given one example where a preliminary expenditure of Rs. 15,000 in 1928-1929 implies liability carried over to future years of Rs. 8⅔ lakhs. The position is this. Our liabilities in respect of schemes for non-recurring expenditure already under progress amount to Rs. 150·37 lakhs of which Rs. 61·43 lakhs are provided in the budget for 1928-1929 which is now before the House. Similar schemes for which an initial provision is made in that budget involve a total liability of Rs. 192·67 lakhs, the provision actually made for expenditure in the year being Rs. 88·03 lakhs; that is to say, we shall carry over to 1929-1930 liabilities amounting to Rs. 193·58 lakhs. We could not, of course, possibly do so if it were not for our considerable opening balances which these liabilities and the further demands to be moved on the 29th March will eventually reduce to 35·75 lakhs. The provision which we can make for new schemes of non-recurring expenditure will depend on the amount which can be spared from our general revenues after making provision for all recurring expenditure and for completing such developments as may still be in progress: and here I would venture a caveat. When we are in control of our full revenues and the era of windfalls is passed we shall have to make provision from these resources not only for our normal expenditure but for those vicissitudes to which an agricultural country is liable. As regards famine-relief, our position will be that in the event of any extraordinary calamity we can fall back on the Famine Insurance Fund, our responsibility being to make good from general revenues such amounts as are from time to time drawn from that fund. But famine is not the only vicissitude to which we are subject. We have to take into consideration floods and cyclones of which we have had only too frequent examples in recent years. If no provision is made against such contingencies, it means that when they come we have to dislocate the ordinary work of the departments and to postpone or curtail expenditure on developments which have been accepted as necessary or desirable. To do so spells not only dislocation but extravagance. Our aim ought therefore to be to retain a minimum closing balance of half a crore as an insurance against these evils. Even on that basis the time will come ere long when commitments in respect of new buildings and similar schemes will have to be much more strictly scrutinized and the claims of recurring and non-recurring expenditure be much more carefully balanced. All civil works of course imply a recurring liability for maintenance and repairs but some imply much more. A provision for annual repairs is sufficient in the case of a bridge but when we build a large hospital it means an increase of staff and further expenditure on equipments,

diet charges and other essentials, recurring liabilities which may not appear at all in the budgets of the years during which the building is under construction. Civil Works may roughly be divided into two classes. In the first place come those which are necessary in connexion with recognized obligations, for example, we are under an obligation to house all subordinate ranks in the Police department. The housing of our officers is a standing problem and is still in a far from satisfactory condition. Even if we added not another school or college to our educational organization, there is much leeway to be made up in the way of providing them with suitable buildings; and the same applies to many institutions to whose needs in this respect we contribute by grants-in-aid. Similarly small extensions and improvements to irrigation and drainage works form a constant feature of our annual expenditure. Other instances might be cited. In the lean years little could be done to meet these needed improvements to bring our existing equipment up to a reasonably decent standard. It has of recent years been impossible to frame definite programmes owing to the uncertainties and fluctuations of our revenues. As a result the allotment of funds for these purposes has been somewhat haphazard. The time has, in my opinion, come when deficiencies should be definitely ascertained and minimum annual allotments provided to enable programmes of construction to be carried out. If such a process of rationing—if I may so call it—were enforced, departments would be compelled more carefully to consider the comparative urgency of competing proposals. They would at the same time be in a much better position to determine the allotment of available funds between replacements and needed improvements to our existing equipment and proposals for new adventures. And this would, I think, tend to revive that financial sense which I fear has been considerably weakened under the temporarily affluent circumstances to which the remission of our provincial contribution has given rise. In this respect I am at present not in a position to do more than indicate roughly suggestions which will, I trust, be fully explored before another budget is placed before the Legislative Council.

Conclusion.

"13. I have endeavoured to give the Legislative Council as complete a picture as possible of our financial position and prospects based on the assumption that no further inroads will be made on our revenue resources. On that assumption, we are in a position to meet all the commitments implied in the Budget Estimates now placed before it but it will not be possible for us to maintain the pace which has been set since the first remission of the contributions took place.

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14. In conclusion I would express to the Finance Secretary and his staff my grateful appreciation of the manner in which they have again discharged their arduous responsibilities. It is not an easy task for a new Secretary to assume charge when the preparations for a Budget are under way, but Mr. Watson has worked unremittingly to ensure that the standard of the department should be maintained, and the Assistant Secretary Mr. Srinivasa Raghavan has as always been a tower of strength. (cheers.)

APPENDIX.

Statement of items involving loss of revenue arising out of Budget Estimate for 1928–1929.

Head of account. (1)	Description of item. (2)	Ultimate loss per annum. (3)	Loss of revenue. Revised Estimate, 1927–1928. (4)	Loss of revenue. Budget Estimate, 1928–1929. (5)
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
VII. B. a. Stamps—Judicial—Sale of stamps.	Reduction of court-fees in certain Small Cause suits between the value of Rs. 500 and Rs. 1,000.	·72	·18	·72
IX. Registration—				
a. Fees for registering documents.	Reduction of registration fees to the pre-war level.	6·00	1·50	6·00
c. Miscellaneous—Other receipts.	Reduction of fees for attendance at private residences from Rs. 20 to Rs. 15.	·31	·08	·31
XXII. Medical—				
a. Medical College and School fees.	Free studentships for male students in the Medical colleges who do not belong to the backward communities	·05	..	·01
Do.	Reduction of fees in the Medical colleges.	·10	·10	·10
b. Hospital receipts.	Waiver of recovery from local bodies of charges incurred in the anti-rabic treatment of indigent persons at headquarter hospitals.	·30	..	·30
XXV. a. Industries—Pumping and boring.	Reduction of fees for the use of pumping and boring sets.	·16	·08	·16
Industrial installations.	Reduction in the rate of fees to be charged for work done in the Engineering branch.	·01	..	·01
XXX. Civil Works—				
a. Rents of buildings.	Loss of revenue due to the concession in respect of house-rent sanctioned to the All-India and Central Services being extended to the members of Provincial and Subordinate Services and to those holding special posts from 1st April 1924—Recurring.	·18	..	·18
g. Refunds	Non-recurring	·85	·08	·77
	Total .. { Recurring	7·83	1·94	7·79
	{ Non-recurring	85	·08	·77

[*Note.*—An asterisk (*) at the commencement of a speech indicates revision by the Member.]

V

PROGRAMME OF BUDGET DISCUSSION.

* The hon. the PRESIDENT :—" The general discussion of the Budget will commence on the 1st March. During that discussion hon. Members will be at liberty to discuss the budget as a whole or any question of principle involved in it. Sub-rule (3) of rule 28 of the Council Rules empowers me to prescribe a time-limit for speeches during the general discussion of the budget, and I accordingly fix a time-limit of twenty minutes for the Leader and Deputy Leader of a Party and ten minutes for other hon. Members each. During similar discussions in the past my predecessors have deprecated the reading of manuscript speeches and I must also express my view that the reading of manuscript speeches should be quite exceptional.

" 2. The afternoon of the last day for general debate will be at the disposal of the hon. Members of the Government to make their replies. The Council will adjourn then till 13th March. On the 13th March official business other than budget business will be transacted.

" 3. The voting of grants will commence on Wednesday the 14th of March. Under sub-rule (2) of rule 30 of the Legislative Council Rules, hon. Members may, at that stage, move motions to reduce any grant or to omit or reduce any item in a grant, but not to increase or alter the destination of a grant.

" 4. Motions for reduction are generally moved either for effecting economies or for censuring a Member of Government, discussing his policy, ventilating a grievance or obtaining some information.

" 5. Motions intended for the latter purposes are generally for token sums. Regarding them, I propose as usual to insist on hon. Members mentioning in their notice of such motions, the object for which the motions are tabled. To prevent competition among hon. Members for precedence in respect of token motions intended for one and the same purpose, I would suggest to hon. Members that such motions may be for the reduction of a uniform sum of Rs. 100. Token motions by leaders of the parties will be given precedence over similar motions by other members. Subject to the rules, token motions will be given precedence over motions for effecting economies.

" 6. I may also mention that motions for the reduction of an item in a grant must have reference only to that particular item and not to the whole policy, of the Government on that and other items.

" 7 For the convenience of hon. Members, blank forms of motions have been printed and are available in the office. They can be obtained by any hon. Member on application to the Assistant Secretary. It is requested that all the details required in the form may be duly filled in by hon. Members.

" The House will now adjourn and re-assemble at 11 a.m. on Thursday, the 1st March 1928."

The House accordingly adjourned.

R. V. KRISHNA AYYAR,
Secretary to the Legislative Council.

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APPENDIX I.

[Vide answer to question No. 1598 asked by Mr. G. Harisarvottama Rao at the meeting of the Legislative Council held on the 28th February 1928, page 101 supra.]

Note.

The figures furnished with reference to clauses (c) and (d) of question No. 259 answered on 27th August 1927 include 40 incomplete applications which were returned for retransmission with the necessary enclosures in the proper form. The number of applications for registration actually pending at the beginning of 1926 was therefore only 9, and the number received during the year was 33. Out of the nine applications referred to above, 7 were registered and 2 were pending. Of the 33 applications for registration received during 1926, 9 were registered, 5 were rejected and 19 were pending at the end of the year.

The date of application by the villagers of Peda Chintakunta in the Sirvel taluk of the Kurnool district for the registration of a co-operative society for them is not known as none of the signatories thereto dated their signatures. The society was organized by the inspector on 22nd May 1926, and the proposal reached the Assistant Registrar of Co-operative Societies, Kurnool, with the recommendation of the Chagalmarri Co-operative Union on 8th July 1926. The Assistant Registrar is responsible for delay in submitting the organization file for registration and the delay in starting the society was with the Union and its Supervisor. The explanations of the Assistant Registrar and the Union Supervisor concerned have been obtained and suitable action taken.

APPENDIX II.

[Vide answer to question No. 1614 asked by Syed Tajudin Sahib Bahadur at the meeting of the Legislative Council held on the 28th February 1928, page 107 supra.]

B.P. No. 34, Press, dated 15th June 1927.

N. MACMICHAEL, Esq., C.S.I., I.C.S.,

Commissioner of Land Revenue and Settlement.

Resolution—No. 34, Press, dated 15th June 1927.

The Board submits to Government its report on the expenditure incurred during 1926–27 on the upkeep of minor irrigation works in the Presidency in charge of the Revenue Department.

2. The aggregate amount sanctioned for expenditure during the year was Rs. 12,25,068 against Rs. 7,98,915 in the previous

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year and the actual expenditure was Rs. 12,12,335 or 99 per cent of the sanctioned allotment against 97·7 per cent in the previous year. The works executed fall under two classes as shown below :—

	Allotment.	Expenditure.
	RS.	RS.
(i) Works not requiring high technical skill	12,00,733	11,88,424
(ii) Works executed by the Public Works Department.	24,335	23,911
Total ...	12,25,068	12,12,335

The appended Statement A shows by districts the particulars of allotment and expenditure under these heads. The results are, the Board considers, satisfactory. Excluding Cuddapah and Coimbatore where the outlay slightly exceeded the allotment the unexpended balance was over 5 per cent of the allotment only in Ganjam district. The short expenditure in that district was due mainly to the fact that the estimated progress could not be achieved in the Chokkapad khandam where minor irrigation works were newly started in the year. The incompetence of an overseer in Ghumsur taluk also explained part of the short expenditure. The overseer has been punished by the Collector.

3. The appended Statement B shows the estimated value of customary labour performed by the ryots and their contribution in labour or money towards the execution of works carried out from the minor irrigation grant during the year under report.

4. The total number of irrigation works in each district and the number repaired during the year are shown in Appendix C.

5 Appendix D shows the number of applications made by private persons, the number of cases in which permission was granted and the number of works completed under Board's Standing Orders Nos. 7, 8 and 10.

6. The value of work done but not paid for at the close of the year amounted to Rs. 12,018 as shown below :—

	RS.
Ganjam ...	148
Kistna ...	298
Guntur ...	1,004
Cuddapah ...	4,470
Anantapur ...	2,736
Bellary ...	3
Chingleput ...	3,107
Chittoor ...	252
Total ...	12,018

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In Cuddapah, Anantapur and Chingleput districts payments could not be made for one or other of the following reasons:—

(1) Non-receipt of bills.
(2) Works in progress.
(3) Works nearing completion.
(4) 10 per cent deductions made on incomplete works.
(5) Bills under revision and correspondence.

It must, however, be noted that in these districts there was no balance from which to make payment.

The Collector of Guntur has not explained the reasons for the balance in his district and his explanation is awaited. In the remaining districts the amounts outstanding are small and call for no remarks.

7. The number of works repaired by the Public Works Department under the Tank Restoration Scheme and handed over to the Revenue Department during the year is given below:—

District.	Number of works.	District.	Number of works.
Vizagapatam	20	North Arcot	16
West Godavari	39	Chittoor	27
Cuddapah	16	South Arcot	5
Anantapur	12	Trichinopoly	30
Bellary	21	Tinnevelly	7
Chingleput	34	Salem	7

8. The reconciliation of the Collectors' figures of charges in respect of minor irrigation works with the treasury figures is being effected in accordance with the instructions issued in G. O. No. 110, Finance, dated 11th February 1925.

(True extract)

W. S. Brown,
Secretary.

To the Secretary to Government, Revenue Department.
,, Collectors of all districts except the Nilgiris and South Kanara.
,, Secretary to Government, Public Works Department.
,, Chief Engineer for Irrigation.
,, Accountant-General, Madras.

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Appendix A

District.	Works.		Balance.	Percentage of balance.	Value of work done but not paid for.	Works executed by the Public Works Department.	
	Allotment as finally revised.	Expenditure.				Allotment	Expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.		RS.	RS.	RS.
Ganjam	94,820	87,654	7,166	7·5	148	..	..
Vizagapatam .	33,641	33,511	130	0·4	..	..	..
Godavari, East ..	27,300	27,300	..	..	..	..	..
Do. West ..	18,000	17,395	605	3·3	..	..	..
Kistna	27,745	26,626	1,119	4·0	298	..	..
Guntur	63,285	63,264	21	..	1,004	..	..
Nellore	34,000	33,352	648	1·9	..	1,680	1,679
Cuddapah	45,250	47,019	– 1,769	..	4,470	..	..
Anantapur	39,500	39,499	1	..	2,736	..	..
Bellary	16,700	16,613	87	0·5	3	435	436
Kurnool	28,500	28,502	— 2	..	..	3,320	3,321
Chingleput ..	96,830	96,830	..	..	3,107	500	489
North Arcot ..	82,250	82,250	..	..	..	4,300	4,250
Chittoor	44,000	43,999	1	..	252	4,200	4,166
South Arcot ..	1,08,100	1,06,622	1,478	1·3	..	3,470	3,283
Tanjore	63,425	61,869	1,556	2·4	..	1,000	960
Trichinopoly ..	56,600	55,578	1,022	1·8	..	..	..
Madura	78,000	77,975	25	..	..	1,670	1,673
Ramnad	61,170	60,946	224	0·4	..	..	..
Tinnevelly ..	1,04,700	1,04,082	618	0·6	..	1,670	1,695
Coimbatore ..	20,840	21,624	— 784	..	..	..	..
Salem	56,022	55,859	163	0·3	..	2,090	1,959
Malabar	55	55	..	..	..	..	..
Total ..	*12,00,733	†11,88,424	12,309	1·02	12,018	24,335	23,911

		RS.
* Amount sanctioned in the Civil Budget Estimate		12,07,200
Deduct—(i) Amount transferred to non-contract contingencies (G.O. No. 422, Finance, dated 5th August 1926).		— 720
(ii) Amount surrendered to Government in B.P. Rout. No. 1273, dated 26th February 1927, under 'Works' and 'Maintenance and Repairs', and resumed in G.O. R. No. 194, Finance, dated 7th March 1927.		— 5,747
	Net total ..	12,00,733

† Excludes allotment and expenditure under 'Establishment' and 'Tools and plant' as shown below :—

	Allotment.	Expenditure.
	RS.	RS.
Establishment	2,17,227	2,08,514
Tools and plant	500	343

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Appendix B—Kudimaramat statement.

District.	Approximate value of work performed on irrigation works by customary labour.	Amount of contribution in lieu of labour levied under section 6 of Act I of 1858.	Fines inflicted under section 2 of Act I of 1858.	Voluntary contributions towards repairs to irrigation works executed by the Revenue or Public Works Department.	
				In labour.	In money.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	..	..	..	..
Vizagapatam ..	2,863	..	107	..	..
Godavari, East.	..	..	..	..	..
Do. West.	..	372	..	..	..
Kistna	..	..	..	..	..
Guntūr	..	..	..	..	683
Nellore	34	866	..	..	607
Cuddapah ..	9,226	1,623	1,744	..	..
Anantapur ..	385	3,151	..	..	..
Bellary	..	...	237	..	100
Kurnool ..	..	4,033	..	..	..
Chingleput ..	15,369	3,926	..	..	..
North Arcot ..	41,053	3,747	..	..	987
Chittoor ..	11,079	1,784	..	147	892
South Arcot ..	16,980	7,335	..	100	2,665
Tanjore ..	81,061	170	..	..	..
Trichinopoly ..	10,775	5,347	..	..	706
Madura	..	1,276	..	..	..
Ramnad	1,683	..	..	..	56
Tinnevelly ..	267	170	..	450	1,965
Coimbatore ..	..	8,425	..	..	..
Salem	4,952	10,641	962	2,573	..

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Appendix C—Statement showing the number of Irrigation works in charge of the Revenue Department, the number repaired and the allotment spent on them during the official year 1926–27.

District.	Total number of Irrigation works in the district.	Irrigation works repaired during the official year 1926–27. Number.	Amount spent.
(1)	(2)	(3)	(4)
			RS.
Ganjam ..	2,473	259	87,654
Vizagapatam ..	1,129	114	33,511
Godavari East ..	996	89	27,300
Do. West ..	324	31	17,395
Kistna ..	62	25	26,626
Guntūr ..	267	114	63,264
Nellore ..	369	79	33,352
Cuddapah..	1,321	107	47,019
Anantapur ..	2,556	145	39,499
Bellary ..	298	43	16,613
Kurnool ..	555	106	28,502
Madras ..	4	..	..
Chingleput ..	1,710	293	96,830
North Arcot ..	2,510	143	82,250
Chittoor ..	4,704	109	43,999
South Arcot ..	2,138	142	1,06,622
Tanjore ..	621	173	61,869
Trichinopoly ..	1,421	88	56,578
Madura ..	3,757	113	77,975
Ramnad ..	285	65	60,946
Tinnevelly ..	1,613	193	1,04,082
Coimbatore ..	73	40	21,624
Salem ..	2,396	125	55,859
Malabar ..	2	2	55
Total ..	* 31,583	2,598	11,88,424

* The figures in the jamabandi report for fasli 1335 have been adopted for this statement.

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Appendix D—Statement of applications for construction or repair of irrigation works under Board's Standing Order Nos. 7, 8 and 10.

District.	Construction of new tanks (Board's Standing Order No. 7).								Repair of tanks (Board's Standing Order No. 8).		
	Number of applications.			Number of applications disposed of during the year.			Balance at the end of the year.	Remarks—Number of works completed during the year.	Number of applications.		
	Remaining undisposed of at the commencement of the year.	Received during the year.	Total.	Granted.	Refused.	Total.			Remaining undisposed of at the commencement of the year.	Received during the year.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Ganjam	4	8	12	8	1	3	3	* 2	..	..	..
Vizagapatam ..	1	6	7	3	2	5	2	..	..	4	4
East Godavari ..	..	5	5	1	2	3	2	..	..	..	..
West Godavari ..	2	11	13	4	4	8	5	..	..	1	1
Kistna	..	..	..	..	..	..	..	..	..	1	1
Guntūr	..	..	..	..	..	..	..	..	1	1	2
Nellore	2	1	3	1	..	1	2	..	2	2	4
Cuddapah ..	1	1	2	..	1	1	1	..	5	3	8
Anantapur ..	5	3	8	5	1	6	2	..	5	22	27
Bellary	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	1	1	..	..	..	1	..	1	..	1
Chittoor ..	3	..	3	2	1	3	..	..	4	4	8
South Arcot ..	1	11	12	4	6	10	2	4	..	..	..
Trichinopoly ..	9	5	14	3	6	9	5	3	..	..	..
Madura	1	..	1	1	..	1	..	..	..	..	..
Coimbatore ..	1	1	2	1	1	2	..	..	1	..	1
Salem	1	1	2	..	1	1	1		1	..	1
Tinnevelly ..	12	5	17	12	4	16	1	1	..	..	..
Total ..	43	59	102	45	30	75	27	10	20	38	58

* (In progress.)

District.	Repair of tanks (Board's Standing Order No. 8)—*cont.* Number of applications disposed of during the year. Granted. (13)	Refused. (14)	Total. (15)	Balance at the end of the year. (16)	Remarks—Number of works completed during the year. (17)	Digging of channels (Board's Standing Order No. 10). Number of applications. Remaining undisposed of at the commencement of the year. (18)	Received during the year. (19)	Total. (20)	Number of applications disposed of during the year. Granted. (21)	Refused. (22)	Total. (23)	Balance at the end of the year. (24)	Remarks—Number of works completed during the year. (25)
Ganjam ..	..	..	..	..	..	..	1	1	1	..	1	..	..
Vizagapatam ..	..	4	4	..	..	..	..	..	..	..	..	..	..
East Godavari.	..	..	..	..	..	..	..	..	..	..	..	..	..
West Godavari.	1	..	1	..	..	..	..	..	..	..	..	..	..
Kistna ..	1	..	1	..	1	..	..	..	..	..	..	..	..
Guntūr ..	..	1	1	1	..	..	..	..	..	..	..	..	..
Nellore ..	2	..	2	2	..	1	..	1	..	1	1	..	..
Cuddapah ..	..	5	5	3	..	1	1	2	2	..	2	..	..
Anantapur ..	13	6	19	8	..	4	3	7	..	4	4	3	..
Bellary ..	..	..	..	..	..	1	..	1	1	..	1	..	..
North Arcot ..	..	1	1	..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	3	3	5	..	1	1	2	1	1	2	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	1	..	13	30	43	7	25	32	11	..
Salem	..	..	..	1	..	8	7	15	4	10	14	1	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	17	20	37	21	1	29	43	72	16	41	57	16	..

APPENDIX III.

[*Vide* answer to question No. 1617 asked by Syed Tajudin Sahib Bahadur at the meeting of the Legislative Council held on the 28th February 1928, page 108 *supra*.]

Note on Lift Irrigation by Electric Pumping.

Mr. Hawkins, the late Chief Engineer for Irrigation, set on foot an enquiry in August 1925 as to the possibilities of well irrigation by group electric pumping in areas where supply by direct flow from rivers or tanks was deficient or non-existent. The enquiry was addressed to all the Collectors and Superintending Engineers who were asked for all available information as regards likely areas, possibilities of subsoil supply as indicated by the yield from existing wells, nature of crops already grown or likely to be

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grown, approximate cost of water lift from existing wells in the areas, and for any other suggestions. The replies received were in many cases meagre in information. Whenever they indicated possibilities they were referred for opinion and suggestions to the Directors of Agriculture and Industries.

2. Mr. Hawkins' enquiry was wide in scope and was made irrespective of whether hydro-electric power was available in any particular locality or not. So far as the Hydro-electric Department is concerned the question has application only to those districts in which there is reasonable prospect of hydro-electric power being made available, viz.—

(a) Pykara area—comprising Nilgiris, Coimbatore, Salem, Trichinopoly, Madura and possibly Malabar and South Kanara,

(b) Papanasam area—comprising Tinnevelly and Ramnad; and

(c) Kolab area—comprising Vizagapatam.

3. The Collectors of Nilgiris, Malabar and South Kanara say that in their areas there is no well irrigation at all. The Collector of Ramnad does not see any chance of group well irrigation in his district. Leaving these areas out, there remain Coimbatore, Trichinopoly, Salem, Madura, Tinnevelly and Vizagapatam districts in which there appear prospects of such hydro-electric power irrigation. The utilization of wells for irrigation in many of these districts, especially in Coimbatore, is very prevalent and successful, and the farmers are readily persuaded to invest money for new wells or improving old wells whenever there appears reasonable chance of increased return.

4. Lift irrigation has been very successful in other parts of the world where conditions are not so very different from those prevailing in Southern India. Though there is no immediate demand for hydro-electric power for well irrigation, there is no reason whatever why a good power load should not develop after some spade work and publicity by the Department. Some of the problems that have to be met and which have been referred to by the district authorities and the Directors of Agriculture and Industries, are—

(1) The size and capacity of wells—which in many places will not bear a pump at all. The farmer will not consent to deepen or otherwise improve his well unless he is sure of success. A careful subsoil survey should hence precede any such attempt.

(2) The size of holdings—the majority of which are very small. Cattle must be kept in any case for cultivation purposes and with small holdings it pays to utilize the cattle also for baling since their time is not fully occupied on the land.

(3) The working of machinery, be it of the simplest kind, is beyond the ability of the average farmer, and a trained mechanic is now an expensive luxury.

(4) The poverty of the general mass of the people to whom the slightest addition in the way of capital expenditure may not be permissible.

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APPENDIX IV.

[Vide answer to question No. 1622 asked by Syed Tajudin Sahib Bahadur at the meeting of the Legislative Council held on the 28th February 1928, page 111 supra.]

G.O. No. 513 I., dated 21st December 1909.

READ—the following paper :—

Extract from the address of the Tanjore District Association, Kumbakonam, dated 5th February 1908, presented to His Excellency the Governor of Madras at the time of his visit to the Tanjore district in February 1908.

* * * *

3. *Regarding the Public Works Department.*—This district has been famous for its Grand Anicut erected at the entrance of the district by the Chola Dynasty; this dam was built to conserve the waters of the Cauvery river for the irrigation of this district. It is a work the construction of which has exacted the admiration of the British Engineers. The late Sir Arthur Cotton supplemented this grand work by the erection of another dam a few miles higher up and secured a larger quantity of water for the irrigation of the districts of Trichinopoly and Tanjore. Some years ago another dam was erected across the Cauvery near the Grand Anicut for regulating the irrigation of the lands of Tanjore. These anicuts have been of great use to this district and mostly contributed to the immense increase of land revenue. The last-mentioned work bifurcates the Cauvery water into two volumes for the irrigation of the lands of Tanjore situated in higher and lower levels. From these two streams branch off many rivers, and these rivers feed thousands of channels of large and small lengths for watering the lands of several villages. The agriculturists feel thankful to the Government for these measures. These are regulated in some places by smaller dams. Since the erection of the dam across the Cauvery near the Grand Anicut, scouring sluices that originally existed and were constructed to discharge sand into the Coleroon have been closed. The beds of the Cauvery and its branches and channels have been raised, thereby diminishing the quantity of their contents, washing away valuable lands of the people. This matter has often been brought to the notice of the Public Works Department authorities, both Local and Provincial, and they, though very sympathetic and active, have not yet been able to devise a remedy. The ryots suffer from too large a volume of water during the floods and too small a quantity in other parts of the year. The aforesaid channels used to be cleared of their accumulated sand very often, by former Governments from time immemorial, and by the British Government also. This fact has been proved beyond doubt by a circular issued by the Collector of Tanjore, dated 8th June 1865. Somehow or other this ancient custom and the right and privilege of the ryot have been held in abeyance of late to the great injury of the ryot. Many complaints against this omission and petitions praying for these repairs have not yet been heard. Thus irrigation and drainage of the cultivated lands have been endangered. The ryots pray to your Excellency's Government to order that the irrigation and drainage sources be placed in a better condition in conformity to the immemorial custom and the ancient rights and privileges of the district. The local officers very often assign as a reason for not placing them in efficient order, that they have no funds allotted for the purpose in the budget; and your Excellency is aware that the people have no control over the assignments in the budget.

* * * *

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ENCLOSURE

Notification No. 3, dated 8th June 1865.

The attention of the Executive Officers and Agents and others whom it may concern is called to the following rules relative to repairs to tanks and channels :—

Regarding repairs of tanks and channels.

I. Channels which irrigate less than 25 velis to be cleared in kudimaramat.

Vide District Gazette, 22nd March 1862, page 129.

II. No minor channel as a general rule to be declared by Government if the estimate falls within 5 per cent of the revenue derived from the channel.

Vide District Gazette, 22nd March 1862, page 129.

III. No large channel to be cleared by Government if the estimate falls short of 1½ per cent of the revenue derived from the channel.

Rules for village labour, circular order book, Public Works Department, page 52.

IV. No repair to minor tanks or channels to be carried out by Government if the estimated amount is less than Rs. 25.

Chief Engineer's Standing Circular No. CXXXI, dated 26th December 1860.

V. No tank or channel to be repaired by Government ofteuer than once in five years.

Chief Engineer's Mis. Circular No. XIX, dated 23rd August 1861.

Masonry works form an exception to the above rules.

(Sd.) G. LEE MORRIS,
Collector.

Order—No. 513 I., dated 21st December 1909.

The Government have taken into careful consideration the complaint in the address of the Tanjore District Association read above.

2. Many of the highest engineering authorities, including Colonel A. W. Smart, R.E., late Chief Engineer for Irrigation, who had an intimate knowledge of Tanjore irrigation, are of opinion that the clearance of silt in channels is without permanent practical benefit, and that to deal effectively with the silt problem it is necessary to effect such alterations in the channels as will prevent the accumulation of silt. The Government in accepting this view have in the last twelve years spent no less than 18 lakhs of rupees on permanent improvements, such as remodelling the Upper Anicut and converting solid into open dams, works mainly designed to reduce floods and siltine. Owing to this the capital expenditure on the Cauvery system which had remained constant for many years was more than doubled; while in the same period the cost of maintenance has also been doubled thus showing that the irrigation system has been in no way neglected.

3. The address refers to a circular of 1865 issued by the then Collector Mr. Lee Morris; the Government have perused this circular and observe that it is mainly negative in character and apparently intended chiefly for the purpose of enforcing kudimaramat which, it is feared, is not practised to its former extent.

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4. With reference to the statement in the address that the repair of channels at the expense of Government has been the custom and that the right and the privilege of the ryot, Government are advised that they are not under any legal obligation to repair Government irrigation works. If there be any liability to repair, it lies rather on those who are entitled to enjoy the water from each irrigation work. Under Madras Act I of 1858, the ryots are legally bound to contribute labour for the execution of works for the purpose of irrigation or drainage which have by local custom been usually executed by the joint labour of the village community. Any neglect or failure to perform this obligation disentitles them to the grace of Government in the way of remissions.

5. The Government are not prepared to lay down specifically what is or what is not included in kudimaramat, but as it is understood that all channels in the Tanjore delta over which the Government at present exercise control in the matter of maintenance are now in charge of the Public Works Department, the Superintending Engineer will, in consultation with the Collector, prepare and submit for the orders of Government a complete list of channels which may conveniently, in their opinion, be maintained by Government. These channels, subject to any future modification of the list that the Government may consider necessary, will be in the direct and immediate charge of the Public Works Department, and all other channels will be left to be maintained by the ryots under kudimaramat.

(True extract)

C. A. SMITH,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the President, District Association, Tanjore.
" Hon'ble Mr. P. S. Sivaswami Ayyar, B.A., B.L., C.I.E.
" Chief Engineer for Irrigation.
" Superintending Engineer, V Circle.
" Revenue Department.
" Board of Revenue (Revenue Settlement).
" Examiner, Public Works Accounts.

APPENDIX V.

[Vide item II "Communications to the Council" at page 121 supra.]

[Vide answer to Legislative Council question No. 1469 answered at the meeting of the Legislative Council on 25th January 1928.]

Letter from the Inspector-General of Registration, dated the 20th January 1928, No. 175-Est./27.

I enclose a statement showing particulars of appointments of Probationary Sub-Registrars and clerks made during the year 1927. Out of 28 appointments of Probationary Sub-Registrars 13 were Telugus and 13 were Tamilians. Probationary Sub-Registrars are on a provincial scale and are recruited with reference to linguistic requirements. Telugus are already over-represented as there are 176 Telugu Sub-Registrars and 25 Probationary

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Sub-Registrars against 171 Telugu offices. Clerks are on a district scale and are recruited from men conversant with the vernacular of the district, their work being mostly in the vernacular. Out of 532 acting and temporary clerks, who were appointed for the first time during the year, 178 were Telugus and 272 were Tamilians. Registration in the Tamil districts is far more advanced than registration in the Telugu districts.

* * * *

ANNEXURE.

	Clause (a).				Clause (b).			
	Number of appointments made during 1927.				Number confirmed.			
	Telugus.	Tamilians.	Others.	Total.	Telugus.	Tamilians.	Others.	Total.
Probationary Sub-Registrars.	* 13	† 13	2	28	..	..	..	..
Clerks (acting and temporary).	178	272	82	532	..	2	..	2

* Four did not join their appointments. † Three did not join their appointments.

APPENDIX VI.

[Vide item II "Communications to the Council" at page 121 supra.]

With reference to the answer given to clause (g) of question No. 1417 at the meeting of the Legislative Council held on 25th January 1928, the following note is laid on the table :—

Legislative Council Question No. 1417, clause (g). Answered on 25th January 1928.

Invitations were issued to subscribers in the following form :—

THE SOUTH KANARA DISTRICT POLICE SPORTS
will be held on Wednesday, 12th October at 3-15 p.m.

HIS EXCELLENCY LORD GOSCHEN
will distribute Police Rewards.

THE VISCOUNTESS GOSCHEN
has kindly consented to give away the prizes.

The honour of the presence of

Mr. and Mrs. ——————————————————

is solicited.*

Mr. and Mrs. V. Rajagopal Thamban will be at Home.

* Please show this card at the entrance.

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The fireworks commence at about 9-30 p.m. Guests are requested to be in their seats half an hour earlier. The card to be kindly shown at the gate.

Programme.

1. Fast Cycle Race.	8. Alarm Race.
2. Cycle Musical Chairs.	9. Obstacle Race.
3. Disguise Competition.	10. Wheel Barrow Race.
4. Mile Race.	11. Band Race.
5. Tilting the Bucket.	12. Tug of War.
6. Greasy Pole Pillow Fight.	13. Distribution of Prizes.
7. Sack Melee.	14. Fireworks at about 9-30 p.m.

Vellore Police Band will be in attendance.

God save the King.

A. Y. G. Campbell,
Chief Secretary.