M.R.O. 1—77,008—8-6-37.

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(3) Initials of the Referencer.....

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 119 Press ~~Mis.~~

Bor. 61-62

Dated 24 2 1863.

61-62 27/28

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
24th February 1863.

No, 61. Read the following letter from J. L. LUSHINGTON, Esq., Acting Deputy Auditor and Accountant General; to the Chief Secretary to Government, Fort Saint George, dated Madras, 6th February 1863, No. 366.

Budget and Finance Department.

1. I have the honor to enclose a Memorandum marked No. 1* of the additions and alterations made in this office, in the Budget Estimates of 1863-64, after they were passed by Government, with remarks against each item, explanatory of the grounds upon which they were made. This Memorandum exhibits also the amounts struck out in this office and my reason for having done so.

* For the use of the Madras Government.

2. Subsequent to the receipt in this office of the Estimates of Revenues and Receipts duly revised by the Government, two Memoranda were received from the Collectors of Madura and Coimbatore, increasing the expected revenue from land for 1863-64, copies of which are enclosed; but as Government have already raised the total amount of the Estimate of the Board of Revenue from Rupees 4,02,06,300† to Rupees 4,02,00,000, no further addition appears necessary.

† Inclusive of Rupees 50,000 added by this office on account of commutation of the Island of Seringapatam and Mysore.

3. A further Memorandum, marked No. 2,‡ showing the cost of the guards to be supplied by the Police to the different Departments of the service and debited to those Departments in the Budget for 1863-64 is enclosed, to enable the Government of India to separate the Police charges from other charges for guards alluded to in paragraph 9 of the Orders of the Madras Government, dated 19th August 1862, No. 1,319, Judicial Department. The cost of all other guards entered in the different Budget Sections from a portion of the establishments, of the respective Departments, and notes to this effect have been entered in these Sections.

‡ For the Government of India.

4. I beg also to enclose a Memorandum marked No. 3,§ showing the amounts which are not payable here, but elsewhere, and which are entered in the Budget Estimates for 1863-64 to enable the Government of India to prepare the XYZ statements.

§ For the Government of India.
Vide para. 22, Order of the Supreme Government, dated 8th September 1862, No. 228 A, Financial Department.

5. A Memorandum was received in this office on the 19th December last, from the Secretary to the Government of India, dated 2nd idem, No. 1027 A, a copy of which is enclosed; and to state that the instructions contained in the 2nd paragraph thereof were not fully attended to, as they were received too late to admit of the necessary information being obtained from heads of Departments and Officers submitting Budget Estimates. In the column of remarks accounting for expected increase of charge of 1863-64, compared with 1862-63, explanations have been afforded, as taken from Departmental Estimates, and the orders of the Madras Government have also been quoted; but in all cases, it was not possible to enter the increase in *red ink*, as the amounts could not be separated from the charges already sanctioned by the Government of India. In calling for the next Budget Estimates, the necessary instructions will be issued to all Departments concerned to enter in *red ink* all fresh charges contemplated by the Madras Government on account of Salaries and Establishments, which have not received the sanction of the Government of India.

2. The instructions contained in the 3rd paragraph of the same Memorandum have not been carried out, as the cut pages therein alluded to, were all printed for 30 copies of the Estimates, long before the receipt of the above Memorandum, and also all the Estimates or uncut pages except two Sections for which likewise the uncut pages were printed, a precaution which is annually resorted to by this office; to avoid delay in the submission of these Estimates. The inconvenience complained of in the Memorandum under notice, caused by cut pages being used in the Estimates, was also much felt in this office in casting up the totals, examining them, fairs copying the Estimates, &c.; but as the forms for the preparation of the Budget Estimates, received from Calcutta contained them, this office did not feel itself at liberty to depart from those forms. In printing future Estimates no cut pages will, of course, be used.

No. 62. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 24th February 1863, No. 119.

I am directed by His Excellency the Governor in Council to submit for the consideration of the Government of India the accompanying Budget Estimates, showing the expected Revenue and Expenditure of the Madras Presidency in the Civil Department for the ensuing official year 1863-64.

2. It will be seen that the expected receipts for the year from all sources are Rupees 6,47,60,950, and the estimated Civil disbursements Rupees 2,72,51,941; being an increase under the head of receipts, as compared with the Estimate for the current year, of Rupees 7,32,450, and under the head of disbursements an increase of Rupees 12,48,188. Deducting the estimated increase in the receipts from the increase in the disbursements, there will be a decrease in the sum available for imperial expenditure of Rupees 5,16,038, as compared with the Estimate for the current year. From this, however, must be deducted a sum of Rupees 3,13,187, the amount of a Supplemental Estimate of necessary disbursements for the current year, which has been prepared by the Accountant General, and which will shortly be submitted to the Supreme Government. The net decrease in the amount available for imperial expenditure is thus reduced to Rupees 2,02,851; and if the sum of Rupees 5,09,800, the estimated loss by difference of exchange on advances made to Railway Companies—which item was struck out from the Budget for the current year—be taken into consideration, the apparent decrease will be converted into an increase of Rupees 3,06,949. It will be seen from the enclosed copies of the Proceedings of Government that the Estimates now submitted have been carefully revised by Government, and that a net decrease of Rupees 5,75,069 has been effected in the Estimate of disbursements as prepared by the Deputy Auditor and Accountant General.

3. In the receipts the heads of increase are—

	Rupees.
Land Revenue	2,00,000
Sayer	98,900
Abkaree	1,75,620
Salt	1,75,000
Stamps	1,23,830
Law and Justice	62,000
Police	5,000
Miscellaneous	2,16,500
Interest	7,000

4. The heads of decrease are—

	Rupees.
Income Tax	2,14,000
Customs	78,050
Mint	6,000
Marine	27,150
Public Works	6,200

5. In the disbursements the heads of increase are—

	Rupees.
Land Revenue	2,09,214
Customs	2,974
Salt	52,905
Stamps	19,086
Miscellaneous payments	85,638
Contingencies, special and temporary	1,500
Works of internal improvement and public convenience	2,218
Salaries and Expenses of Public Departments	1,66,012
Law and Justice	4,11,307
Education, Science and Art	23,854
Superannuation and Retired Allowances and Gratuities for charitable and other purposes	1,13,265
Miscellaneous	7,09,157
Civil Contingencies	20,536
Interest	56,183

Proceedings of the Madras Government, Financial Department,
24th February 1863.

3/

6. The heads of decrease are—

	Rupees.
Allowances, Refunds and Drawbacks	1,57,730
Assessed taxes	4,931
Mint	4,698
Allowances and Assignments under Treaties and Engagements	3,51,661
Police	54,476
Political Agencies and other Foreign Services	8,553
Marine	8,442
Stores from England	34,870

RECEIPTS.—*Land Revenue.*—7. The Government Estimate of receipts under the head of Land Revenue is nearly two lacs in excess of the Estimate submitted by the Board of Revenue. It will be seen, on reference to the statement entered in the margin of paragraph 4 of the Proceedings of Government under date the 15th December last, that the average collections for the last four years have been Rupees 4,01,75,000; and the Governor in Council is of opinion that for 1863-64 the Estimate may be safely fixed at Rupees 402,00,000. It is not improbable that the actual receipts may rise to a still higher figure; for the season has been generally a favorable one, and from two Districts* Supplemental Estimates have been recently received, showing an increase of Rupees 80,000 for the two Districts over the Collectors' original Estimates.

* Madura and Coimbatore.

Sayer.—8. The increase of Rupees 98,900 under the head of Sayer is principally owing to a large increase expected in the Forest Revenue.

Abkaree.—9. The increase under the head of Abkaree is greater by upwards of a lac and a quarter than the increase estimated by the Board of Revenue; the Board having made allowance for a decrease of one lac in the town of Madras upon what the Government consider to be insufficient data. The average collections on account of this tax in the town of Madras during the five years from 1857-58 to 1861-62, were eight lacs, and that sum may safely be fixed as the Estimate for 1863-64.

10. The total Land Revenue including Sayer and Abkaree is estimated at Rs. 4,42,83,520 against an Estimate of Rupees 4,27,47,388 by the local Government, and of Rupees 4,38,09,000 by the Supreme Government for the current year.

11. The decrease of Rupees 1,81,035 in the Income Tax is consequent on the discontinuance of the 2 per cent tax.

Customs.—12. The decrease of Rupees 86,250 under the head of Customs is owing to the operation of Act XI of 1862.

Salt.—13. The Salt Revenue was originally estimated by the Board of Revenue at Rupees 88,60,000, or Rupees 4,35,000, in excess of the Estimate for the current year; the Board being of opinion that this sum might be calculated on, with reference to the measures adopted of late to prevent smuggling, and the facilities afforded by the Railway for the cheap conveyance of Salt into the interior. The Government, however, considered that this Estimate was somewhat too high. The actual collections in 1861-62 were Rupees 82,85,427; and only Rupees 36,25,422 were realized within the first six months of the current year, while there was reason to believe that the sales in some of the Northern Districts were falling off. Under these circumstances, the Government deemed it safest to fix the Estimate for 1863-64 at Rupees 86,00,000.

Stamps.—14. The Stamp Revenue has been estimated in round numbers at Rupees 22,00,000, a little over the Estimate of the Board of Revenue. The actual collection from this source within the first six months of the current official year, was only Rupees 10,39,336. The Estimate for 1862-63 was fixed at 35 lacs by the Supreme Government, who were misled by the large sales of the previous year under very exceptional circumstances, viz., the impending alteration in the law relating to the limitation of suits.

CHARGES.—*Allowances, Refunds and Drawbacks.*—15. There is a large decrease of charge amounting to Rupees 1,57,730 under the head of Allowances, Refunds and Drawbacks. This is principally attributable to the large provision which had to be made in the Estimate of 1862-63 for the refund to the Zemindar of Nadadavole of the mesne profits of his Zemindary while in the possession of Government, and to there being no similar charge for 1863-64.

Land Revenue.—16. The large increase of charge under the head of Land Revenue amounting to Rupees 2,09,214 is attributable to the cash payments made to village Establishments in several Districts, having been omitted from the Budget for 1862-63. The Estimate, it will be seen, has been carefully scrutinized, both by the Board of Revenue and by the Government; and every item which could safely be dispensed with, has been struck out.

Assessed Taxes.—17. The estimated charges for the collection of the Income Tax have been reduced to Rupees 55,069, or Rupees 34,108 below the sum estimated by the Board of Revenue, and Rupees 4,951 below the Estimate for 1862-63. No further reduction seems feasible.

Salt.—18. The increase in the estimated charges on Salt is owing to the inclusion of Rupees 1,33,734 for guards, and to provision having been made for the salary and establishment of an Inspector General of Salt at a cost of Rupees 32,000 per annum.

Allowances and Assignments under Treaties and Engagements.—19. There is a decrease under this head of Rupees 3,51,661, caused partly by lapses and commutations, and partly by the omission from the Estimate of any payment for the debts of the late Rajah of Tanjore, or to the Mysore Princes, in lieu of interest on sums to be capitalized.

Miscellaneous Payments.—20. The causes of the increase of Rupees 85,638 under the head of Miscellaneous Payments, are fully explained in the Estimate and in the Proceedings of Government of the 31st December last, paragraphs 33—37.

Salaries and Expenses of Public Departments.—21. The increase of Rupees 1,66,012 in the Estimate of the Salaries and Expenses of Public Departments falls chiefly under the following heads:—

Currency Department	Rupees	33,614
Medical Department	,,	1,07,271

22. The increase in the Currency Department is attributable to the commission payable to the Bank of Madras having been calculated on an average issue of 70 lacs of Rupees, instead of 25 lacs, as assumed in the Estimate for 1862-63.

23. The increase in the Medical Department arises from several items not properly debitable to the Revenue Department having been included in the Estimate for 1862-63 under B I, Land Revenue, and from a moiety of the salaries of Zillah Surgeons having been debited to this head in the Estimate for 1863-64, instead of the whole being charged to the Jail Department, as was done in former years.

Law and Justice.—24. There is a heavy increase of charge amounting to Rupees 4,11,307 under the head of Law and Justice. If, however, the charges which will have to be incurred during the current year in excess of the sum sanctioned by the Government of India in their orders of the 21st June last be deducted, the increase will be reduced to Rupees 2,79,437. The explanation of this increase is briefly as follows:—

Estimate, Rupees 42,30,507.
Increase ,, 4,11,307.

25. The number of Convicts in the Jails has risen within the last two years from 5,000 to 8,000, and there is consequently an increase of charge amounting to Rupees 1,40,814, under the heads of Mofussil Jails and Presidency House of Correction. Provision has been made for an additional charge of Rupees 25,000 on account of Government Law Officers to meet an additional grant which the Secretary of State has been requested to sanction for the Advocate General in re-imbursement for the losses sustained by him in his private practice while he was engaged in defending the interests of Government in the suits instituted under the Act XXX

Proceedings of the Madras Government, Financial Department,
24th February 1863.

of 1858 for the settlement of the debts of the late Nawaub of the Carnatic. The charges for Criminal Courts have been increased by the increase to the Land Revenue charges, one-fifth of those charges being debited to Criminal Courts on the ground that much of the time of most of the Revenue Officers in this Presidency is occupied with Magisterial duties.

26. The Mofussil Small Cause Courts appear as a new charge, amounting to Rupees 1,47,875; but as these Courts have in fact superseded the Courts of Subordinates Judges, there would have been a corresponding decrease under the head of Civil and Sessions Courts, had it not been for the additions which have been made to the salaries and establishments of District Moonsiffs and the arrangements proposed for re-organizing the Judicial establishments in Ganjam and Vizagapatam. The establishment of the High Court is now under revision, and the Governor in Council trusts that some reduction in the cost of that Court will be found practicable; but as the matter has not been settled, it has been necessary to budget for the establishments at the existing rates. It has not yet been found possible to make any reduction in the number of District Moonsiffs Courts consequent on the establishment of Mofussil Courts of Small Causes. His Excellency in Council however trusts that a measure which has been recently introduced into the local legislature for investing District Moonsiffs and other Judges with Small Cause jurisdiction may eventually render it practicable to reduce the number of the inferior Courts. The Supreme Government may rest assured that the Judicial charges will be carefully watched, and that no efforts will be spared by the Madras Government to keep them within proper limits; but it must not be forgotten that this is a branch of the public expenditure which has an inevitable tendency to increase with the growing prosperity of the country.

Police.—27. The Police Estimate, inclusive of guards supplied to Departments, has been fixed by Government at Rupees 39,00,000, or Rupees 1,74,760 in excess of the amount sanctioned by the Government of India for 1862-63.* The excess is intended to cover the cost of guards for the Salt Department, and additional guards for the Jail Department, which last are rendered absolutely necessary by the large increase in the number of Convicts. The Estimate, it will be seen, is much below that submitted by the Inspector General of Police; the cost of the Mofussil Police having been set down at Rupees 31,78,436, or Rupees 4,42,973 below that Officer's Estimate. The reduction has been made in pursuance of the instructions given in your letter of the 4th instant, which will be acknowledged in a separate communication. In the Budget now submitted, the reduction falls entirely on the Police Proper, there not being sufficient time to distribute it among the other Sections of the Budget in which provision is made for guards for various Departments. The aggregate amount, viz., Rupees 39,00,000, for which sanction is requested, will be re-distributed in communication with the Inspector General of Police and the Heads of the Departments concerned.

* Aggregate sum sanctioned by the Government of India for Police charges in their Orders on the Budget for 1862-63, including the cost of Guards for all departments except the Salt Department.... ... ... Rs. 37,25,240

Education, Science and Art.—28. The charges for Education, Science and Art are estimated at Rupees 8,29,416. There is an increase of Rupees 23,854; of which Rupees 13,631 is for Science and Art, and Rupees 10,223 for Education. The Estimate has been carefully scrutinized, and a reduction of Rupees 19,000 has been made on that submitted by the Director of Public Instruction.

Superannuations, Retired Allowances, &c.—29. Under the head of Superannuations, Retired Allowances, and Gratuities for charitable and other purposes, there is an estimated increase of charge amounting to Rupees 1,13,265, of which the largest item has reference to the projected extension of the General Hospital. Here, however, a reduction of Rupees 25,700 has been effected on the Estimate submitted by the Principal Inspector General of the Medical Department No further reduction is feasible under this head.

Marine.—30. In the Marine Estimate there is a small decrease of Rupees 8,442, a reduction of Rupees 18,400 having been made on the Estimate furnished by the Superintendent of Marine. The general question of the Marine expenditure in this Presidency will form the subject of a separate communication in the Marine Department. In this place it will be sufficient to

observe that the Madras Government do not anticipate the possibility of effecting any immediate reduction in the expenses of Superintendence and Administration.

Miscellaneous.—31. The increase of Rupees 7,29,633 under the head of Miscellaneous is made up principally of a charge of Rupees 5,09,800 entered on account of loss by difference of exchange on advances made to the Railway Companies, which item was struck out by the Government of India from this year's Budget. There is also an estimated increase of Rupees 74,200 in the allowances to Junior Civil Servants, consequent on the large number of appointments recently made; and in this section of the Budget is included a reserve of Rupees 50,000, to meet unforeseen contingencies, for which provision has been made with reference to the Resolution of the Government of India of the 18th November 1862, No. 978.

32. The Military Budget for 1863-64, with the report of the Controller of Military Finance and the remarks made by this Government in review of it, is enclosed; and with reference to this Budget, I am directed to draw the attention of the Government of India to the question put in Mr. Pycroft's letter of 8th February 1862, whether the Army Estimate should not be incorporated by the local Accountant General in the general Estimate of this Government.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

Secl 1863 Dept
No 119

To
The Secretary to the Govt
of Indian F.D.
Dated 24th Feby 63

H-62

Sir,

I am directed to submit with reference to the Budget Estimates showing the estimated Rect. and expenditure of the Madras Presidency in the Civil Department for the ensuing Official year 1863/64.

No 2

Memo shewing the cost of Police guards &c supplied to the Revenue, Judicial, and other Departments as entered under the several Budget heads corresponding with the deductions made at the foot of the Police Budget for 1863-64.

Total amount deducted from Fn Police, being the cost of Police guards supplied to other Departments — 47,986

On which account corresponding additions have been made in the following sections of the Budget Estimates for 1863-64 —

B I	Land Revenue including Kayee Vahivatte	
	Collectors, Dy Commissioners, Vaks & Collectors	10,906
	Revenue Settlement	160
	Revenue Survey &c	320
B V	3. Customs	4,205
	4. Salt	13,734
B VI	Miscellaneous	19,000
F III	Law and Justice	
	Civil & Criminal Courts	20,236
	Jails	14,057
	Criminal Courts	6,976
F IX	Miscellaneous	8,660
	Total amount entered in the Civil Budget	3,47,248

Amount to be entered in the Military Budget being the cost of Police guards expended & be supplied to the Military Department — 7,738

Total 47,986

Budget and Finance Department

Fort Saint George
By And.t & Acct.t Gen.l Office
6th February 1863

No. 266

1/1

From The Acting Deputy Auditor and Accountant General

To The Chief Secretary to Government

Sir,

1 I have the honor to enclose a Memo, marked No. 1, of the additions and alterations made in this Office, in the Budget Estimates of 1863/64, after they were passed by Government with remarks against each item, explanatory of the grounds upon which they were made — This Memo exhibits also the amounts struck out in this Office and my reason for having done so. —

x For the use of the Madras Government.

2. Subsequent to the receipt in this Office of the Estimates of Revenues and Receipts duly revised by Government, two Memoranda were received from the Collectors of Madura and Combatore, increasing the Expected revenue from Land for 1863-64, Copies of which are enclosed but as Government have already raised the total Amount of the Estimate of the Board of Revenue from Rs. 4,00,06,300 to Rs. 4,02,00,000, no further addition appears necessary —

a Inclusive of Rs 50000 added by this Office on account of Commutation of the Island of Seringapatam and Mysore —

3. A further Memo. marked No. 2 x showing the cost of the Guards to be supplied by the Police,

x For the Government of India.

to

to the different Departments of the Service and debited to those Departments in the Budget for 1863-64 is enclosed, to enable the Government of India to separate the Police Charges, from other charges for guards alluded to in para 9 of the orders of the Madras Government dated 19th August 1862 No 1349 Judicial Department. The cost of all other guards entered in the different Budget Sections form a portion of the Establishments of the respective Departments, and notes to this effect have been entered in these sections.

4. I beg also to enclose a Memo marked No 3 shewing the amounts which are not payable here but elsewhere and which are entered in the Budget Estimates for 1863-64 to enable the Government of India to prepare the XYZ Statements.

X To the Government of India.

Vide para 22 order of the Supreme Govt dated 8 September 1862 No 2238 A. Fin. Dept.

5. A memo was received in this Office on the 19th December last, from the Secretary to the Government of India dated 2d Idem No 1027 A. a copy of which is enclosed, and to state that the instructions contained in the 2d para thereof were not fully attended to, as they were received too late to admit of the necessary information being obtained from heads of Departments and Officers submitting Budget Estimates. In the column of remarks accounting for expected Increase of charge of 1863/64, compared with 1862-63, explanations have been afforded, as taken from Departmental Estimates,

and

and the orders of the Madras Government have also been quoted, but in all cases, it was not possible to enter the increase in red Ink, as the amounts could not be separated from the charges already sanctioned by the Government of India. In calling for the next Budget Estimates, the necessary instructions will be issued to all Departments concerned to enter in red Ink all fresh charges contemplated by the Madras Government on account of Salaries and Establishments, which have not received the sanction of the Government of India.

6. The instructions contained in the 3d Para of the same Memo: have not been carried out, as the cut pages therein alluded to, were all printed for 30 Copies of the Estimates, long before the receipt of the above Memo, and also all the Estimates or uncut pages, except two sections for which likewise the uncut pages were printed, a precaution which is annually resorted to by this Office, to avoid delay in the submission of these Estimates. The inconvenience complained of in the Memo under notice, caused by cut pages being used in the Estimates, was also much felt in this Office in casting up the totals, Examining them, Fair Copying the Estimates &c.;

but

but as the forms for the preparation of the Budget Estimates received from Calcutta contained them, this Office did not feel itself at liberty to depart from those forms - In printing future Estimates no cut pages will, of course, be used.

I have the honor to be
Sir,
Your obedient Servant
J. Armstrong
Actg Dy Comptr & Asst Genl

Copied
L. Swartz
Comptr & Asst Genl

Memorandum shewing the additions and alterations made in the Budget Estimates for 1863/64 after they were passed by the Madras Government with explanatory Remarks shewing the grounds on which such additions and alterations were made by this Office.

Heads of Receipts	Amount entered in the Budget Estimate sanctioned by Govt.	Amount entered in the Budget Estimate prepared in this Office	Increase	Decrease	Remarks
I Land Revenue &c.					
Sayer Revenue Board Estimate Travancore Estimate	501590 5310	502900	"	4000	Struck out on account of Fees for Stamping weights and measures, as these are now credited as a distinct Fund and the Expenses Connected therewith debited to the same head Vide order of ~~Madras~~ Government of India 12 Augt/62 No 842
XII Marine	"	8150	8150	"	The Receipt portion of the Estimate of the Supt. of Marine ~~from~~ was not ~~been~~ received through Government ~~that Officer having furnished it~~ but sent direct to this Office.
XIII Public Works	"	431800	431800	"	~~In expectation of receiving~~ Respecting an Estimate from the Chief Engineer P. W. D. who ~~has been~~ was called upon by this Office to furnish one, the Receipts under this head were not included in the Memo of items estimated in this Office ~~when~~ the Estimate was furnished to Govt. in letter dated 18th December last No. 3161 passed by them under date 23rd Decr. 1862 No 4895.
XVI Interest	28600	30000	1500	"	In the Memo last rendered to Rs. 28500 was estimated on information available at the time and it has been subsequently raised with reference to the actuals of the current year.

Pro: 19 Augt/62 No 1349 Dept

" 7 Octr/62 — 12 113

Finl. 1863 Deptt.

From The Actg. Dy: Auditr. Genl. Acctt. Genl

366

To The Chief Secretary to Government

Dated 6th February 1863.
Received 7th

Enclosures 4

No. 91

Submits Memoranda of Additions And Alterations in the Budget Estimate of 1863/64

61-62

Heads of Charge	Amount entered in the Budget Estimate Sanctioned by Madras Govt.	Amount entered in the Budget Estimate prepared in this Office	Increase	Decrease	Remarks
4. Allowances Refunds and Drawback	264700	271900	7200	"	Amount estimated by this Office on account of Refunds of Income Tax levied at the Presidency on Salaries and Interest payable on Government Promissory Notes — 16545 Amount estimated by the following Officers on account of Refunds of Income Tax: Resident of Travancore — 50 Commissioner of Mysore — 25 Total — 16620 Deduct amount by which the Estimate for Refunds of Land Revenue in the Godavery Dist. must have been reduced as the provision for 1863/64 made by the Collector appeared to be excessive compared with the Actuals of previous years — 9420 Net Increase — 7200
BI. Land Revenue including Sayer and Abkaree Collectors including Estt. &c.					⊗ The following sums were deducted. Amount transferred to Law and Justice, being 1/6 portion of Land Revenue Charges debitable to Fr. III Law and Justice, Criminal Courts — 834576 Amount estimated for Salaries and Estt. of Joint Magistrates included under this head by the Board of Revenue, but transferred to Fr. III Law and Justice Criminal Courts — 7000 Difference between the Amount estimated by this Office with reference to para 6 of the Proceedings of Govt. dated 18th December 1862 No. 2635 Revenue Department — 6494 Total — 848138 The following sums were added. Amount estimated by the Inspector General of Medical Department for European Medicines to be purchased in certain Districts for the Revenue Department — 2372 Amount estimated by this Office for ditto to be purchased for the Revenue Department in other Districts for which no provision was furnished by the Inspector Genl. — 2966 5338 Net decrease 842800
Revenue Settlement including Inam Commission	644342	644502	160	"	Rupees 160 is the Cost of Police Guards to be supplied by the Inspector General of Madras Police, and has been included by this Office under this head.

Heads of Charge	Amount entered in the Budget Estimate sanctioned by Madras Govt.	Amount entered in the Budget Estimate prepared in this office	Increase	Decrease	Remarks.
BI. 4. Salt	1841233	1870183	28950	"	Amount estimated in this Office for the Salary of the Inspector General of Salt, including Establishment, as per Memorandum from the Secretary to Government Revenue Department No. 13 dated 15th January 1863 — 32000. Amount provided on account of Salt guards in the Budget Estimate of the Inspector General of Madras Police in excess of the amount estimated by the Board of Revenue — 450 Total 32450 Deduct amount estimated by the Revenue Board for delivering Salt to French Govt. also estimated by the Civil Paymaster under BII allowances and assignments under Treaties and Engagements — 3500 Net Increase 28950
BI. 3 Customs	192635	192335	"	300	The Establishment of Land Customs was estimated at Rs. 25008 by the Board of Revenue, but the Local Government have assumed the same at Rs. 25308, without assigning any reason. The former amount was adopted by this Office in preparing the Budget Estimate.
BI. 6 Stamps	167516	117516	"	50000	Rupees 50000 estimated by the Board of Revenue for Cost of Watermark paper, brought forward by this Office to the Sub head "Stores to be received from England."

Such additions and alterations were made by this Office.

BI-7

Heads of Receipts	Amount entered in the Budget Estimate sanctioned by Govt.	Amount entered in the Budget Estimate prepared in this office	Increase	Decrease	Remarks
I Land Revenue &c.					
Sayer Revenue Board Estimate 501590 Travancore Estimate 5310	502900		"	4000	Struck out on account of Fees for Stamping weights and measures, as these are now tackled as a distinct Fund and the Expenses Connected therewith debited to the same head. Vide order of ~~Madras~~ Government of India 12 Augt 62 No. 84a
XII Marine	"	8150	8150	"	The Receipt portion of the Estimate of the Supt. of Marine ~~from~~ was not ~~been~~ received through Government, ~~that~~ Officer having ~~furnished it~~ but sent direct to this Office.
XIII Public Works	"	431800	431800	"	~~In expectation of receiving~~ Respecting an Estimate from the Chief Engineer D. P. W. who ~~has been~~ was called upon by the Office to furnish one, the Receipts under this head were not included in the Memo of items estimated in this Office ~~when~~ The Estimate was furnished to Govt. in letter dated 18th December last No. 3167 passed by them under date 23 Dec. 1862 No. 4895.
XVI Interest	28600	30000	1500	"	In the Memo last referred to Rs. 28500 was estimated on information available at the time and it has been subsequently raised with reference to the Actuals of the Current year.

Heads of Charge	Amount entered in the Budget Estimate Sanctioned by Madras Government	Amount entered in the Budget Estimate prepared in this office	Increase	Decr	Remarks.
B II. Continued.					
Mysore Pensions	"	381158	381158	"	Estimated by the Accountant General. This amount is payable in Bengal and chargeable to Madras under "Adjusted Charges Madras".
Pensions not exceeding Rupees 5000 per Annum, to be paid by the Superintendent of Mysore Princes	"	192624	192624	"	
Do Adjusted Charges	"	7450	7450	"	
Do by the Resident at Hyderabad	"	175	175	"	
B IV. Miscellaneous Payments	253542	251709	"	1833	The following sum was deducted by this Office - Amount by which Law Charges of the Revenue Department have been reduced under orders of Government dated 2d January 1863 No 130 Revenue Department 9.800. The following sums were added - Amount estimated by this Office and having been omitted to be provided for by the Board of Revenue - Freight and Landing Charges 1.500. Charges for printing Import and Export Statements 2.800. Amount estimated by the Barrack Master for repairing Rattan Mats, Bamboo blinds and Punkahs 700. Amount of Saderward Charges for District Tappal Establishment included by this Office under order of Government dated 31st January 1863 No 221 2.967. 7.967. 1833
F II. Salaries and Expenses of Public Departments.					
Office of Dy Auditor & Acct General					
Clerks below 50 Rs per Annum	16020	13620	"	2400	Reduced, subjects to future consideration.
Stationery.					
Purchase of Stationery in the local Market	"	1050	1050	"	Provided at the request of the Superintendent of Stationery
Bank of Madras.					
Remuneration for the General Treasury Work	"	14000	14000	"	Budgeted for as in 1862/63.
Currency Department.					
Commission to the Bank of Madras of 3/4 per Cent on the issue of the Government Currency Notes	37500	53000	15500	"	Provision made for the average issue of 70, instead of 50 lacs of Rs. on information subsequently received from the Commissioner of issue of Currency Notes.
Ecclesiastical Department.					
Rattan & Bamboo Blinds, Mats & Punkahs	800	"	"	800	This amount was provided for by the Barrack Master, but omitted as the Archdeacon entered Rupees 2.000 in his Estimate for the same purposes.

Heads of Charge	Amount entered in the Budget Estimate Sanctioned by Madras Govern.t	Amount entered in the Budget estimate prepared in this office	Increase	Decrease	Remarks.
F II. Continued.					
Medical Department					
Salary of Dr. Reid at Tuticorin	600	360	"	240	Rupees 20 per mensem are debitable to the General Government of India on account of the Telegraph Department, hence the decrease.
F VIII. Law and Justice.					
Civil and Session Courts	166,715	166,830	"	4,885 ⊛	⊛ The following amounts were deducted by this Office. Amounts estimated under the head "Deputation Allowances not chargeable to the Civil Service Absentee Fund" by the Sudder Court, but excluded by this office as they are debitable to the Civil Service Absentee Fund. Vellore 664; Chingleput 5200; Total 5,864. Add amounts estimated by the Inspector General of Medical Departt. for Medical charges of the Agencies of Ganjam & Vizagapatam 979; 4,885
Jail Medical Establishment	120,743	146,643	26,400	"	This amount being increase to the Salaries of Zillah surgeons has been added by the Principal Insp.r Gen.l Medical Department, with reference to the order of Govt. dated 12th Jany 1863, No 37, Public Dep.t
European Medicines	"	10,438	10,438	"	Provision is made in 1863/64 for European Medicines to be purchased from Medical Stores, while in 1862/63 they were supplied as usual, without pay.t
Criminal Courts	81,481	109,663 *	92,182	"	* Magisterial Courts at the Presidency including Batta to Prosecutors and Witnesses as per Estimate of the Commissioner of Police 61,724; Amount entered in the Budget estimate of the Coll.r of Ganjam for charges proposed to be incurred for Mahals of Ganjam District 16,057; Do. Entered in dep.t the Actg Agent to the Governor in Vizagapatam 3,700; Total 81.481
B II. Allowances and Assignments under treaties and engagements.					
Khatibs and Allowances to the Inmates in Hyder and Tippoo's Mahals	7,794	"	"	7,794	These amounts were provided by the Officer in charge of the Stipend Pay Office at Vellore, but not taken in the General Budget, as full provision was made by the Civil Paymaster, for all items appertaining to this head.
Servants and Takeahs of the late Pudshaw Begum, Wife of Tippoo Sultan	1,200	"	"	1,200	
Two lac Fund Pensioners	7,690	"	"	7,690	
Mysore	9,560	"	"	9,560	
Carnatic	3,860	"	"	3,860	
Family of the late Raya Pilla alias Lutchmee Narrain Bunge	300	"	"	300	
Kandyan Mahals and Contingencies	468	"	"	468	Do but not taken, as they are debitable to the Government of Ceylon.
Kandyan Pensioners	10,153	"	"	10,153	
Territorial and Political Pensions Compensation and Miscellaneous	"	30,944.18	30,944.18	"	Estimated by the Civil Paymaster, whose estimate was not passed by Government.
Ditto	"	12,695	12,695	"	This sum was added, on account of Moturfa Compensation Vide Proceedings of the Board of Revenue, dated 8th December 1862 No 8011.

				Add to this the amount estimated by the Board of Revenue Viz.ᵗ one fifth portion of Revenue charges debitable to the Magisterial Department in the Provinces	83,576
				Salaries of Town Moonsiffs	13,416
				Batta to prosecutors and witnesses and to Prisoners in the Custody of the Magistrates	57,000
				Amount Estimated by this office for the Salaries and Establishment of the joint Magistrates and of the Agent to the Governor in Vizagapatam	25,030
					10,11,503
				Deduct Amount Estimated by the Commissioner of Police, being the pension payable to the Magistrate at Royapettah in the Military Department which was erroneously included with his Salary	2,821
					1008682
Rations to Convicts in the Straits Settlements	"	25,000	25,000	"	Provided for by this Office as it is a adjusted charge of Madras in the Accounts of other Government, Viz.ᵗ Straits Settlements

Heads of Charge	Amount entered in the Budget Estimate Sanctioned by Madras Government	Amount entered in the Budget estimate prepared in this Office	Increase	Decrease	Remarks
F VI. Political Agencies and other Foreign Services					
Superintendent of Mysore Princes	"	21,108	21,108	"	Estimated by the Accountant General. This amount is payable in Bengal and Chargeable to this Presidency. "Adjusted Charges Madras"
F VII. Superannuation and Retired allowances &c					
Do	"	300324	300324	"	
Pensions of the late Native Pension Fund	"	13,718	13,718	"	
Do unconnected with Do	"	18,523	18,523	"	Estimated by the Civil Paymaster whose Estimate was not passed by Government
Pensions and Charitable Allowances of a General Nature	"	30,060	30,060	"	
European Medicines	21.680	45,046	23,366	"	Do by the Principal Inspector General Medical Department and certain Collectors, owing to the recent ruling of the Board of Audit under which Medicines required from the Medical Stores by Civil Departments, must be paid for in Cash.
Medicines required for the Friends in need Society Hospital at Palamcottah	"	379	379	"	Estimated agreeably to the requisition of the Board of Revenue dated 16th January 1863.
F VIII. Marine.					
Pensions to Widows and Orphans of Members of the Pilot Service	"	420	420	"	Estimated by the Civil Paymaster
F IX. Miscellaneous					
Charges for the Purchase of Cloth for Table Covers and Peons Belts for Public Offices	"	3,000	3,900	"	Do by the Accountant General
Contribution to the Municipal Fund	"	35,000	35,000	"	Provided with reference to the order of the Madras Government dated 14th January 1863 No 94 Revenue Department.
Assessment on the value of Government Buildings	16,145	16,427	282	"	Increase on account of the Pier
Supply and Repair of Furniture in use at Certain Offices	"	7,906	7,906	"	Estimated by the Barrack Master. In previous years supplied by the Commissariat Department
Books and other Miscellaneous Stores to be received from England	"	5,000	5,000	"	Do by the Accountant General
G Interest					
On Treasury Notes of Soldiers Savings Bank Deposits	100	160	60	"	Do Increased in Consequence of the amount first provided being considered insufficient.

Fort Saint George
Dy. Auditor and
Accountt Genls Office
6th February 1863
Compd

J Thomson
Dy Auditor & Acctt Genl

No 1027 A.

Fort William,
Financial Department.
the 2nd December 1862.

Memorandum

79

According to rule, the Budget provision for Salaries and Establishments should relate to such only as are in the Sanctioned Scale. But it will conduce to greater accuracy in estimating the annual charge if the Budget be made to shew also the amount of fresh charges contemplated by the Local Government, on account of Salaries and Establishments which have not received the Sanction of the Supreme Government, provided these be distinguished from the Sanctioned Scale.

2. It is directed, accordingly, that charges of this latter character be entered in the Budget, under orders of the Local Government, but that every such item of unsanctioned charge be written in red ink, and that in the abstract of each class of Service,

the

the total of the unsanctioned items be shewn separately from the total of the rest of the Estimate; thus:-

Service	0-0-0
Proposed not sanctioned	0-0-0
	0-0-0

3. The Deputy Auditors and Accountants General are also requested to avoid, if possible, the use of cut pages in their Estimates, that is of pages from which the Column descriptive of the items of charge is cut out, as it retards the examination of the Estimates, and is apt to cause errors by any defect in the stitching of the pages, or in the linear arrangement of the figures.

/signed/ Edwd Drummond
Secy to the Govt of India.

/True Copy/

[illegible]
1972 Asst Accountant General.

Compd E.D. Wms

for the year from all sources are Rs 647,60,950 and the estimated Civil disbursements Rs ~~272,47,944~~ 272,57,4 ~~275,73,550~~; being an increase under the head of Receipts, as compared with the Estimate for the Current year, of Rs 7,32,450, and under the head of disbursements an increase of Rs ~~15,46,405~~ 1248,488. Deducting the estimated increase in the receipts from the increase in the disbursements, there will be a decrease in the sum available for imperial expenditure of Rs ~~8,13,955~~ 516038, as compared with the Estimate for the Current year. From this, however, must be deducted a sum of Rs 3,13,187, the amount of a Supplemental Estimate of disbursements for the Current year, which has been prepared by the Accountant General, and which will shortly be submitted to the Supreme Government. The net decrease in the amount available for imperial expenditure is thus reduced to Rs ~~5,00,768~~ 2,02857; ~~5,44,468~~ ;^ It will be seen from the enclosed Copies of the Proceedings of Government that the Estimates now submitted have been carefully revised by Government, and that a net decrease

*^ and if the sum of Rs 509800, the estimated loss by difference of exchange on advances made to Railway Companies which item was struck out from the budget for the Current year be taken into consideration, the apparent decrease will be converted into an increase of Rs ~~23,049~~ 306949.

Desp.ᵗʰ to Bengal. 25/2

Financial Department.

No. 119

To

The Secretary to the Government
of India.

Financial Department.

Sir,

I am directed by His Excellency the Governor in Council to submit for the consideration of the Government of India the accompanying Budget Estimates showing the expected Revenue and Expenditure of the Madras Presidency in the Civil Department for the ensuing Official year 1863/64.

2. It will be seen that the expected receipts for

decrease of Rs. ~~2,33,152~~ 5,75,069. has been effected in the estimate of disbursements as prepared by the Deputy Auditor and Accountant General.—

3. In the receipts the heads of increase are,

	Rs
Land Revenue	2,00,000
Sayer	98,900
Abkaree	1,75,620
Salt	1,75,000
Stamps	1,23,830
Law & Justice	62,000
Police	5,000
Miscellaneous	2,16,500
Interest	7,000

4. The heads of decrease are,

	Rs
Income Tax	2,14,000
Customs	78,050
Mint	6,000
Marine	27,150
Public Works	6,200

5. In the disbursements the heads of increase are,

	Rs
Land Revenue	2,09,214
Customs	2,974
Salt	52,905
Stamps	19,086
Miscellaneous Payments	85,638
Contingencies, Special & temporary	1,500
Works of internal improvement and public convenience	2,218
Salaries & Expenses of Public departments	1,66,012
Law & Justice	4,11,307 ~~4,0,,307~~
~~Police~~	~~2,91,144~~
Education Science & Art	23,854
Superannuation and Retired Allowances and Gratuities for Charitable and other purposes	1,13,265
Miscellaneous	7,09,157
Civil Contingencies	20,536
Interest	56,183

6. The heads of decrease are,

	Rs
Allowances, Refunds & Drawbacks	1,57,730
Assessed taxes	4,931
Mint	4,698
Allowances & Assignments under treaties and Engagements	3,51,661
Police	54,476
Political Agencies & other Foreign services	8,553
Marine	8,442
Stores from England	34,870

Receipts.

Land Revenue.

7. The Government Estimate of receipts under the head of Land Revenue is nearly two lacs in excess of the Estimate submitted by the Board of Revenue. It will be seen, on reference to the statement entered in the margin of para.t 4 of the Proceedings of Govt. under date the 15th. December last, that the average Collections for the last four years have been Rs. 4,01,75,000; and the Governor in Council is of opinion that for 1863/64 the Estimate may be safely fixed at Rs. 402,00,000. It is not improbable that the actual receipts may rise to a still higher figure

figure; for the season has been generally a very favorable one, and from two ×districts supplemental Estimates have been recently received, showing an increase of Rs. 80,000 for the two districts over the Collectors' original Estimates.

× Madura and Coimbatore

Sayer.

8. The increase of Rs. 98,900 under the head of Sayer is principally owing to a large increase expected in the Forest Revenue.

Ab Karee

9. The increase under the head of Ab Karee is greater by upwards of a lac and a quarter than the increase estimated by the Board of Revenue; the

the Board having made allowance for a decrease of one lac in the Town of Madras upon what the Government consider to be insufficient data. The average collections on account of this tax in the Town of Madras during the five years from 1857/58 to 1861/62 were Eight lacs, and that sum may safely be fixed as the estimate for 1863/64.

*7 11. The decrease of Rs. 181,035 in the Income tax is consequent on the discontinuance of the 2 per cent tax.

12. The decrease of Rs. 86,250 under the head of Customs is

*10. The total Land Revenue including Sayer and Abkaree is estimated at Rs. 442,83,320 against an Estimate of Rs. 427,47,388 by the Local Government, and of Rs. 438,09,000 by the Supreme Govt. for the current year.—

Customs.

is owing to the operation of Act XI of 1862.

Salt. 13. The Salt Revenue was originally estimated by the Board of Revenue at Rs. 88,60,000, or Rs. 4,35,000 in excess of the estimate for the current year; the Board being of opinion that this sum might be calculated on, with reference to the measures adopted of late to prevent smuggling, and the facilities afforded by the Railway for the cheap Conveyance of Salt into the interior. The Government, however, considered that this estimate was somewhat too high. The actual Collections in 1861/62 were Rs. 82,53,427; and

only Rs. 36,25,422 were realized within the first six months of the current year, while there was reason to believe that the sales in some of the Northern districts were falling off. Under these circumstances, the Government deemed it safest to fix the Estimate for 1863/64 at Rs. 8,00,000

Stamps.

14. The Stamp Revenue has been estimated in round numbers at Rs. 22,00,000, a little over the Estimate of the Board of Revenue. The actual Collection from this source within the first six months of the current official year, was only Rs. 10,39,336. The Estimate for 1862/63 was fixed at 35 lacs by

by the Supreme Government, who were misled by the large sales of the previous year under very exceptional circumstances, viz. the impending alteration in the law relating to the limitation of suits.

Charges.

Allowances, Refunds and Drawbacks.

15. There is a large decrease of charge amounting to Rs. 15,7,30 under the head of Allowances, Refunds and Drawbacks. This is principally attributable to the large provision which had to be made in the Estimate of 1862/63 for the refund to the Zemindar of Nadadavole of the mesne profits of his Zemindary while in the possession of Government, and to there being no similar charge

Charge for 1863/64.

Land Revenue.

16. The large increase of charge under the head of Land Revenue amounting to Rs. 2,09,214 is attributable to the cash payments made to Village Establishments in several districts, having been omitted from the Budget for 1862/63. The Estimate, it will be seen, has been carefully scrutinized, both by the Board of Revenue and by the Government; and every item which could safely be dispensed with, has been struck out.

Assessed Taxes.

17. The Estimated charges for the Collection of the Income Tax have been reduced to Rs. 55,069, or Rs. 34,108 below the sum Estimated by the Board of Revenue, and Rs.

Rs. 4951 below the Estimate for 1862/63. No further reduction seems feasible.

Salt.

18 The increase in the Estimated Charges on Salt is owing to the inclusion of Rs. 1,33,~~2,884~~ 734 for guards, and to provision having been made for the salary and establishment of an Inspector General of Salt at a cost of Rs. 32,000 per annum.

Allowances and Payments under Treaties and Engagements

19. There is a decrease under this head of Rs. 35,161, caused partly by lapses and commutations, & partly by the omission from the Estimate of any payment for the debts of the late Rajah of Tanjore, or to the Mysore Princes, in lieu

lieu of interest on sums to be capitalized.

Miscellaneous Payments

20. The causes of the increase of Rs. 85,638 under the head of Miscellaneous Payments, are fully explained in the Estimate and in the Proceedings of Government of the 31st December last, Paras. 33—37.

Salaries and Expenses of Public Departments

21. The increase of Rs. 1,66,012 in the Estimate of the Salaries and Expenses of Public Departments falls chiefly under the following heads:—

Currency Dept. Rs. 33,614
Medical Dept. 10,727 1.—

22. The increase in the Currency Department is attributable to the Commission payable to

to the Bank of Madras having been calculated on an average issue of 70 lacs of Rupees, instead of 25 lacs, as assumed in the Estimate for 1862/63

23. The increase in the Medical Department arises from several items not properly debitable to the Revenue Department having been included in the Estimate for 1862/63 under B.I. Land Revenue, and from a moiety of the Salaries of Zilla Surgeons having been debited to this head in the Estimate for 1863/64, instead of the whole being charged to the Jail Department, as was done

done in former years.

Law & Justice.

Estimate Rs 42,30,507.

Increase-" 4,11,307.

24 There is a heavy increase of charge amounting to Rs 4,11,307 under the head of Law and Justice. If however the charges which will have to be incurred during the current year in excess of the sum sanctioned by the Govt of India in their orders of the 21st June last be deducted, the increase will be reduced to Rs 2,79,437. The explanation of this increase is briefly as follows.

25. The number of Convicts in the Jails has risen within the last two years from 5,000 to 8000, and there is consequently an increase of charge amounting to Rs 1,10,814 under the heads of Mofussil Jails and

and Presidency House of Correction. Provision has been made for an additional charge of Rs 25,000 on account of Govt. Law Officers to meet an additional grant which the Secretary of State has been requested to sanction for the Advocate General in reimbursement for the losses sustained by him in his private practice while he was engaged in defending the interests of Govt in the Suits instituted under the Act XXX of 1858 for the Settlement of the debts of the late Nawaub of the Carnatic. The charges for Criminal Courts have been increased by the increase to the land Revenue charges, one-fifth of those charges being debited to Criminal Courts on the ground that much

much of the time of most of the Revenue Officers in this Presidency is occupied with Magisterial duties.

26 The Mofussil Small Cause Courts appear as a new charge, amounting to Rs. 147,875; but as these Courts have in fact superseded the Courts of Subordinate Judges, there would have been a corresponding decrease under the head of Civil and Sessions Courts had it not been for the additions which have been made to the salaries and Establishments of District Moonsiffs and the arrangements proposed for re-organizing the Judicial Establishments in Ganjam and Vizagapatam. The establishment of the High Court is now under revision,

and the Governor in Council trusts that some reduction in the cost of that Court will be found practicable, but as the matter has not yet been settled, it has been necessary to budget for the Establishments at the existing rates. It has not yet been found possible to make any reduction in the number of District Moonsiffs Courts consequent on the establishment of Mofussil Courts of Small Causes. His Excellency in Council, however, trusts that a measure which has been recently introduced into the local legislature for investing District Moonsiffs and other Judges with Small Cause Jurisdiction may eventually render it practicable to reduce the number

number of the inferior Courts. The Supreme Govt. may rest assured that the judicial charges will be carefully watched and that no effort will be spared by the Madras Govt. to keep them within proper limits; but it must not be forgotten that this is a branch of the public expenditure which has an inevitable tendency to increase with the growing prosperity of the Country.

Police.

27. — The Police Estimate, inclusive of Guards supplied to Departments, has been fixed by Govt. at Rs 39,00,000, or Rs 1,74,760 in excess of the amount sanctioned by the Government of India for 1862/63. The excess is

* Aggregate sum sanctioned by the Govt of India for Police charges in their Orders on the Budget for 1862/63 — Rs 37,25,240
Add Salt Preventive force referred to in para 10 of Mr Drummond's letter of the 2nd Febry 1863 — 1,33,734
Additional Jail Guards rendered necessary by increase in number of Convicts — 24,123
Add sum to raise the amount of the Budget to a round number — 16,903
Rs 39,00,000.

is intended to cover the cost of Guards for the Salt department, and additional guards for the Jail Department, which last are rendered absolutely necessary by the large increase in the number of Convicts. The Estimate, it will be seen, is much below that submitted by the Inspector General of Police, the cost of the Mofussil Police having been set down at Rs ~~33,31,282~~ 31,78,436, or Rs ~~2,85,127~~ 4,42,973 below that Officer's Estimate. The reduction has been made in pursuance of the instructions given in ~~Mr Drummond's~~ Govt letter of the 4th Instant, which

* In the budget now submitted, the reduction falls entirely on the Police Proper, there not being sufficient time to distribute it among the other sections of the Budget in which provision is made for guards for various Depart-ments. The aggregate amount ~~of this~~ Rs. 3,60,000 for which sanction is requested, will be re-distributed in communication with the Inspector General of Police and the Heads of the Depts concerned.

which will be acknowledged in a separate Communication *

28. The charges for Education, Science and Art are estimated at Rs. 8,29,416. There is an increase of Rs. 23,854; of which Rs. 13,631 is for Science and Art, and Rs. 10,223 for Education. The Estimate has been carefully scrutinized, and a reduction of Rs. 19,000 has been made on that submitted by the Director of Public Instruction.

Education, Science and Art.

Superannuations Retired Allowances &c.

29 Under the head of Superannuations, Retired allowances, and gratuities for charitable and other

other purposes, there is an Estimated increase of charge amounting to Rs. 1,13,265, of which the largest item has reference to the projected extension of the General Hospital. There, however, a reduction of Rs. 23,700 has been effected on the Estimate submitted by the Principal Inspector General of the Medical Department. No further reduction is feasible under this head.

Marine

30. In the Marine Estimate there is a small decrease of Rs. 8,442, a reduction of Rs. 18,200 having been made on the Estimate furnished by

by the Superintendent of Marine. The general question of the Marine expenditure in this Presidency will form the subject of a separate Communication in the Marine Department. In this place it will be sufficient to observe that the Madras Government do not anticipate the possibility of effecting any immediate reduction in the expenses of superintendence and administration.

Miscellaneous

31. The increase of Rs. 729,693 under the head of Miscellaneous is made up principally of a charge of Rs. 569,800

Entered

5/1

entered on account of loss by difference of exchange on advances made to the Railway Companies, which item was struck out by the Government of India from this year's budget. There is also an estimated increase of Rs. 74,200 in the Allowances to Junior Civil Servants consequent on the large number of appointments recently made; and in this section of the budget is included a reserve of Rs. 50,000, to meet unforeseen contingencies, for which provision has been

made

made with reference to the Resolution of the Government of India of the 18th November 1862, No. 978.

32. — The Military Budget for 1863/64, with the report of the Controller of Military Finance and the remarks + made by this Govt. in review of it, is enclosed; and with reference to this budget, I am directed to draw the attention of the Government of India to the question put in Mr. Pycroft's letter of 8th February 1862, whether the Army Estimate

Tort. St. Geo. 24 Feby 1863

Estimate should not be incorporated by the Local Accountant General in the General Estimate of this Government. —

Including the Madras Public Works Budget which is submitted separately, the financial position of this Presidency for the ensuing official year will be as follows: —

Receipts	₹6,47,60,950
Disbursements — Civil	2,72,51,941
Military	3,33,67,397
P. Works	52,00,000
Total charge	

Balance available for Imperial Expenditure —

To this balance should be added the amount of Military charges incurred by the Madras Govt. for Troops employed under other Administrations, which may fairly be estimated at ₹ 60,00,000 —

Financial 1863 Dept.

No 119

To The Secy. Govt. of India
Financial Dept.

Dated 24th February 1863

Replied to 23rd June
No 469 of 63.

Submits with remarks
the Budget Estimates show-
ing the expected Revenue
& expenditure of the
Madras Presidency in the
Civil Department for
the ensuing Official
year 1863-1864.

61 of 62