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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

Left G.O. No.	92	Press Mis.
Dated	16-2-	1865.

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Not to be folded or roughly handled

FROM

A. J. ARBUTHNOT, Esq.,

Chief Secretary to the Government of Fort Saint George,

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 1865-66.

2. The anticipated receipts for the year from all sources are Rupees 6,80,09,280; and the estimated Civil disbursements, Rupees 2,60,79,770; involving a decrease, under the head of Receipts, as compared with the Budget Estimate for the current year, of Rupees 74,810; and under the head of Disbursements, an increase of Rupees 12,77,050. The slight decrease in the Estimate of receipts is attributable to the expected abolition of the Income Tax, involving a loss of Revenue of Rupees 6,50,000, and to the exclusion, from the Civil Budget, of all receipts on account of Public Works, which, in the Estimate for the current year, were entered at Rupees 4,26,000. All the ordinary branches of Revenue show a steady tendency to improve, notwithstanding that allowance has been made for heavy losses in the Kistna District consequent on the lamentable inundations which have recently devastated a considerable portion of that District. The increase in the Estimate of charges may likewise be in a great measure accounted for by causes of an exceptional nature. One large item to which this remark applies, is the entry of Rupees 2,06,250 for the purchase of additional shares in the Bank of Madras. Another is the estimated deficiency, amounting to Rupees 4,28,968, in the unappropriated branch of the Civil Service Annuity Fund. The cost of the Registration Department, which is an entirely new charge, amounting to Rupees 1,91,366, also goes to swell the Estimate of charges, although it is anticipated that it will be fully met by the receipts of the Department.

3. In the receipts, the heads of increase are—

Land Revenue	Rupees 1,00,000
Forest... ..	50,000
Abkarry	65,300
Salt... ..	1,00,000
Stamps.	2,00,000
Mint... ..	1,13,500
Law and Justice.	1,69,900
Police... ..	900
Marine.....	12,290
Miscellaneous	19,200
Interest... ..	70,100

The heads of decrease are—

Income Tax	5,50,000
Public Works	4,26,000

4. In the disbursements the heads of increase are—

Land Revenue, &c.	36,960
Salt... ..	24,700
Miscellaneous payments...	1,05,040
Salaries and expenses of Public Departments...	42,820
Law and Justice... ..	1,70,580
Education, Science, and Art...	58,000
Political Agencies and other Foreign services...	4,640
Superannuation and Retired allowances, and Gratuities for	
Charitable and other purposes...	5,22,530
Marine... ..	67,600
Miscellaneous....	4,07,000

Civil Contingencies, special and temporary...	Rupees 3,600
Interest...	" 18,000
Stores from England...	" 1,20,130

RECEIPTS.

5. *Land Revenue*.—The Estimate of the Board of Revenue under this head amounts to Rupees 4,17,10,000. The Collectors' Estimates

Actuals 1863-64.....	Rupees 4,29,97,915	amount to Rupees 4,21,40,000; from which the
Budget Estimate 1864-65.....	" 4,20,00,000	Board have deducted rather more than 3,00,000
Regular do. do.....	" 4,13,16,800	as the probable loss of revenue consequent on
Government do. 1865-66.....	" 4,21,00,000	the recent inundations in the Kistna District, and

Rupees 80,000 for loss from floods in South Arcot. Making due allowance for these causes, and for a temporary loss of revenue in the Trichinopoly District, owing to the introduction of the new Settlement, the Governor in Council is of opinion that the Estimate for the ensuing year may very safely be fixed at Rupees 4,21,00,000. The actual receipts for 1863-64 amounted to very nearly Rupees 4,30,00,000. The season this year is generally very favorable; prices are highly remunerative, and the condition of the agricultural community very prosperous.

6. *Forest*.—The receipts are estimated by the Acting Conservator at Rupees 4,43,500. The Government are not equally sanguine. The Estimate for the current year, as submitted by Captain

Actuals 1863-64.....	Rupees 2,45,063	Beddome, amounted to Rupees 5,28,000; but the
Budget Estimate 1864-65.....	" 3,50,000	Government after careful examination of the
Regular do. do.....	" 4,00,000	actual results of the previous years, reduced
Government do. 1865-66.....	" 4,00,000	it to Rupees 3,50,000. The Government of India raised it to Rupees 4,50,000; the only reason

assigned being, that it was raised with reference to Captain Beddome's Estimate. That officer now states that the actual receipts are not likely to exceed Rupees 4,00,000. The collections during the first half of the year have been less than one-fourth of that sum; and the Government consider that Rupees 4,00,000 is the utmost that can be expected with any reasonable certainty in 1865-66.

Actuals 1863-64.....	Rupees 40,51,650	7. <i>Abkarry</i> .—The increase under the head
Budget Estimate 1864-65.....	" 39,62,700	of Abkarry of Rupees 65,300 is, as usual, owing
Regular do. do.....	" 40,03,000	to the increasing competition for the farms.
Government do. 1865-66.....	" 40,28,000	

8. *Income Tax*.—The Board's Estimate under this head is Rupees 7,00,000, or exactly a half of the Estimate for 1864-65. No allowance has here been made for the collection of arrears, for which reason the Government are of opinion that the Estimate may safely be raised to Rupees 8,50,000.

Actuals 1863-64.....	Rupees 22,98,520	9. <i>Customs</i> .—The Government has estimated the Customs receipts at Rupees
Budget Estimate 1864-65.....	" 22,00,000	22,00,000, the amount entered in the Budget
Regular do. do.....	" 22,00,000	of the current year.
Government do. 1865-66.....	" 22,00,000	

Actuals 1863-64.....	Rupees 89,92,721	10. <i>Salt</i> .—An increase of Rupees
Budget Estimate 1864-65.....	" 1,03,00,000	1,00,000 in the estimated receipts under the
Regular do. do.....	" 1,01,00,000	head of Salt is provided for, partly with refer-
Government do. 1865-66.....	" 1,04,00,000	ence to the Customs Convention now being

arranged with Travancore and Cochin, and partly in consideration of the increasing demand for Salt, owing to the completion of the Railway to Bangalore and its probable extension to Cuddapah in the course of a few months. The Government are confident that this Estimate will prove to be rather below than above the mark.

Actuals 1863-64.....	Rupees 23,83,423	11. <i>Stamps</i> .—The Board have estimated
Budget Estimate 1864-65.....	" 23,00,000	the Stamp Revenue at Rupees 24,00,000. The
Regular do. do.....	" 26,00,000	Government have fixed it at Rupees 25,00,000.
Government do. 1865-66.....	" 25,00,000	

During the first half of the current year, no less a sum than Rupees 12,61,500 was collected, although the Courts were adjourned for two months.

Actuals 1863-64.....	Rupees 11,16,961	12. <i>Mint</i> .—The estimated increase of
Budget Estimate 1864-65.....	" 7,09,500	Rupees 1,13,500 in the Mint receipts consists
Regular do. do.....	" 10,09,170	chiefly in the estimated gain on the Copper
Government do. 1865-66.....	" 8,23,000	coinage, which is put down at Rupees 7,00,000

against Rupees 6,00,000, the estimate for the current year. In 1863-64 the actual receipts from this source were Rupees 10,02,422.

Actuals 1863-64.....	Rupees 4,06,610	13. <i>Law and Justice</i> .—The increase of
Budget Estimate 1864-65.....	" 4,50,000	Rupees 1,69,900, under the head of Law and
Regular do. do.....	" 5,15,000	Justice, is accounted for by the establishment
Government do. 1865-66.....	" 6,19,900	of a Department for the Registration of

Assurances, the entire receipts of which, estimated at Rupees 2,00,000, are entered in the Budget.

CHARGES.

14. *Allowances, Refunds, and Drawbacks*.—

Actuals 1863-64.....	Rupees 2,52,611	The Board's Estimate under this head, amount-
Budget Estimate 1864-65.....	" 2,41,700	ing to Rupees 1,60,000, was reduced by Govern-
Regular do. do.....	" 1,83,500	ment to Rupees 1,50,000, which was considered
Government do. 1865-66.....	" 1,61,000	sufficient to meet all claims likely to be ad-

vanced during the ensuing year. The Accountant General, however, has pointed out two items, amounting to Rupees 11,000, for which provision must be made. The Estimate has accordingly been fixed at Rupees 1,61,000.

15. *Land Revenue, including Forest and*

Actuals 1863-64.....	Rupees 42,42,817	<i>Abkarry</i> .—The estimated charges under this
Budget Estimate 1864-65.....	" 46,52,540	head amount to Rupees 46,89,500, or Rupees
Regular do. do.....	" 43,82,600	36,960 in excess of the Estimate for the current
Government do. 1865-66.....	" 46,89,500	year. The increase occurs chiefly under the head of Collectors and Taluq Establishments,

which are in a state of transition in consequence of Mr. Pelly's revision. Mr. Pelly will be instructed to close the Statements of the revision as soon as possible after the Government have passed their orders on the proposals recently submitted by him in regard to the classification of Tahsildars, &c.; and a report will then be made to the Government of India on the entire subject. The Estimate contains a provision of Rupees 1,23,900, the sum sanctioned by the Government of India for 1864-65 for Assistant Collectors. This provision is necessary, as about 18 of the Junior Civil Servants now prosecuting their studies, are likely to be employed as Assistants during the greater part of the official year 1865-66. The number of Assistants at present employed is 25; and making a liberal allowance for promotions, it is probable that about 36 Assistants will be employed during a considerable part of the year. There is also an increase of Rupees 13,400 under the head of Abkarry as compared with the Budget Estimate for 1864-65, owing to the reduced provision made in that Budget for contingencies, with reference to the large stock of Colombo Arrack which was then on hand.

16. *Income Tax—Customs*.—The decrease under these heads does not call for any special remark.

17. *Salt*.—The estimated increase of Rupees 24,700 in the expenses of the Salt Department is rendered necessary by the losses which have occurred in the Kistna and South Arcot Districts from the recent inundations and the great increase in the demand for Salt to be conveyed by Rail into the interior.

Actuals 1863-64.....	Rupees 97,209	18. <i>Stamps</i> .—The charges of the Stamp Department are estimated by the Board of Revenue at
Budget Estimate 1864-65.....	" 1,14,780	Rupees 1,18,000. This Estimate has been reduced
Regular do. do.....	" 1,14,720	by Government to Rupees 1,06,000, not including
Government do. 1865-66.....	" 1,06,000	the value of Stamp paper expected from England,

which the Accountant General estimates at Rupees 50,000. The Board's Estimate provides for an expenditure of Rupees 83,416 in the Provinces, which, however, is considerably in excess of the actual expenditure in any one of the three past years, inclusive of the exceptional year 1861-62. The Government consider Rupees 71,000 a sufficiently liberal Estimate for this purpose.

19. *Allowances and Assignments under Treaties and Engagements.*—The Estimate under this head shows a decrease of Rupees 1,72,040 as compared with the Budget for the current year. This is principally attributable to commutations and lapses of Tanjore and Carnatic pensions.

20. *Miscellaneous Payments.*—The large increase of Rupees 1,05,040 under this head arises chiefly from the increased charges of the District Post Establishments as recently sanctioned by the Government of India. There is also a considerable increase in the estimated cost of Amrendi Coir, owing to the high prices at which the rice, which has to be given in kind for the Coir, is purchased. The experimental plantation of firewood in the Nellore District, and the Pearl Fishery in Tinnevely involve an increased charge of Rupees 17,000.

21. *Salaries and Expenses of Public Departments.*—The Estimate under this head, as prepared by the Accountant General, amounts to Rupees 20,07,591, or Rupees 46,211 in excess of the Estimate for 1864-65. The only reduction which the Government have been able to make is the sum of Rupees 3750, under the head of "Batta to the mothers of vaccinated children," for which a provision of Rupees 1250 appears to be sufficient. The Estimate has been fixed in round numbers at Rupees 20,04,200. The increase of Rupees 42,820 is caused by the re-organization of the Vaccine Department, and by the establishment of three offices for the issue of Paper Currency in the Provinces.

Actuals 1863-64.....	Rupees	17,77,980
Budget Estimate 1864-65.....	"	19,61,380
Regular do. do.	"	18,48,500
Government do. 1865-66.....	"	20,04,200

22. *Law and Justice.*—The Accountant General's Estimate is Rupees 40,20,170. The following reductions have been made by Government:—

The salary* of Registrar of the High Court, Appellate Side... ..	Rupees	7,050
Law Charges	"	7,000
Batta to witnesses at Cuddapah, ..	"	3,550
Jails... ..	"	20,000

The Estimate has been fixed in round numbers at Rupees 39,82,500. It includes the estimated charges of the Registration Department, amounting to Rupees 1,91,366.

Actuals 1863-64.....	Rupees	34,90,856
Budget Estimate 1864-65.....	"	39,00,000
Regular do. do.	"	35,00,000
Government do. 1865-66.....	"	39,00,000

23. *Police.*—The Police Estimate has been fixed at Rupees 39,00,000, the amount sanctioned by the Government of India, and out of which provision is to be made for the increase to the establishment of Officers and to the pay of the Constables which has recently been sanctioned.

24. *Education, Science, and Art.*—The Accountant General's Estimate, amounting to Rupees 9,19,720, has been reduced to Rupees 9,08,000. It is considered, with reference to the actual expenditure in 1863-64, and the regular Estimate for the current year, which latter amounts to only Rupees 1,24,980, that Rupees 1,50,000 will be an ample provision for expenditure on the Government Colleges during the ensuing year. The rest of the deduction, amounting to Rupees 3166, has been taken from the estimated charges under the head of Schools. Provision is made for Grants-in-aid to the amount of Rupees 1,20,000.

25. *Superannuation and Retired allowances, &c.*—This Estimate has been fixed by Government at Rupees 28,53,000, a reduction of Rupees 9593 having been made in the Estimate of the General Hospital. The large increase of Rupees 5,22,530 is caused principally by the estimated deficiency of Rupees 4,28,968 in the unappropriated branch of the Civil Service Annuity Fund.

26. *Marine.*—The Estimate has been fixed at Rupees 1,70,000. The Estimate for Coal and Marine Stores to be received from England has been reduced by Rupees 26,670. There is a large increase of charge. The Accountant General's Estimate is Rupees 7,62,500, which, however, has been reduced by Government to Rupees 7,50,000; the sum of Rupees 12,500 having been struck out from the provision made for Junior Civil Servants. Provision is made in the Estimate for an additional investment of seventy-five shares in the Bank of Madras at a cost of Rupees 2,06,250. There is also a large increase in the estimated charges for the remittance of Treasure, and in the allowances, &c. of Junior Civil Servants, owing to the increase in their number which has lately taken place.

27. *Miscellaneous.*—Under this item there is a large increase of charge. The Accountant General's Estimate is Rupees 7,62,500, which, however, has been reduced by Government to Rupees 7,50,000; the sum of Rupees 12,500 having been struck out from the provision made for Junior Civil Servants. Provision is made in the Estimate for an additional investment of seventy-five shares in the Bank of Madras at a cost of Rupees 2,06,250. There is also a large increase in the estimated charges for the remittance of Treasure, and in the allowances, &c. of Junior Civil Servants, owing to the increase in their number which has lately taken place.

28. The other heads of the Estimates do not call for any special remarks.

FORT SAINT GEORGE,
14th February 1865.

I have the honor to be,
Sir,
Your most obedient Servant,

Chief Secretary.

Edw. J. Talloch.

drafted by the French
Steamer Company

To day
Sunday

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Financial Department

No 93

To
The Secretary to the Govt. 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 shewing the
expected Revenue and
Expenditure of the Madras
Presidency in the Civil
Department for the
ensuing official year,
1865/66. -

JP

W.H.

The

2. The anticipated receipts for the year from all sources are Rs. 6,80,09,280; and the estimated Civil disbursements, Rs. 2,60,79,770, involving a decrease, under the head of receipts, as compared with the Budget Estimate for the Current year, of Rs. 74,810, and, under the head of disbursements, an increase of Rs. 12,77,030. The slight decrease in the estimate of receipts is attributable to the expected abolition of the Income Tax, involving a loss of revenue of Rs. 6,50,000, and to the exclusion from the Civil Budget,

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Budget, of all receipts on account of Public Works, which, in the Estimate for the Current year, were entered at Rs. 4,26,000.

All the ordinary branches of Revenue show a steady tendency to improve, notwithstanding that allowance has been made for heavy losses in the Kistna District consequent on the lamentable inundations which have recently devastated a considerable portion of that District. The increase in the Estimate of charges may likewise be in a great measure accounted for by causes of an exceptional nature. One large item to which this remark applies, is the entry of Rs. 2,06,250 for the purchase of additional shares

Shares in the Bank of Madras. Another is the estimated deficiency, amounting to Rs. 4,28,968, in the Unappropriated branch of the Civil Service Amenity Fund. The cost of the Registration Dept., which is an entirely new charge, amounting to Rs. 1,91,366, also goes to swell the estimate of charges, although it is anticipated that it will be fully met by the receipts of the Department.

3. In the receipts, the heads of increase are:-

Land

3
11 1/2

Land Revenue	Rs. 1,00,000
Forest	" 50,000
Abkarry	" 65,300
Salt	" 1,00,000
Stamps	" 2,00,000
Mint	" 1,13,500
Law & Justice	" 1,69,900
Police	" 900
Marine	" 12,290
Miscellaneous	" 19,200
Interest	" 70,100

The heads of decrease are:-

Income tax.	" 5,50,000
Public Works.	" 4,26,000

4. In the disbursements the heads of increase are:-

Land Revenue, &c.	Rs. 36,960
Salt	" 24,700
Miscellaneous payments	" 4,05,040
* Salaries & expenses of Public Departments	" 42,820
Law and Justice	" 4,70,580
Education, Science & Art	" 58,000
Political Agencies & other	
Foreign Services	" 4,640
Superannuation & Retired allowances & Gratuities for charitable & other purposes	5,22,530
Marine	" 67,600
Miscellaneous	" 4,07,000
Civil Contingencies, Special & temporary	3,600
Interest	" 18,000
* Stores from England	" 1,20,130

5. The Estimate of the Board of Revenue under this head amounts to Rs. 4,17,10,000. The Collectors' Estimates amount to Rs. 4,21,40,000; from which the Board have deducted rather more than 3,00,000 as the probable loss of revenue consequent on the recent inundations in the Nistad District, and Rs. 80,000 for loss from floods in South Arcot. Making due allowance for these causes and for a temporary loss of revenue in the Trichinopoly District owing to the introduction of the New Settlement, the Governor in Council is of opinion that the Estimate for the ensuing year may very safely be fixed at Rs. 4,21,00,000. The actual receipts for 1863/64, amounted to very nearly Rs. 4,30,00,000. The season this year is generally very favourable, prices

Receipts. Land Revenue.

Actuals 1863/64.	Rs 4,29,97,915
Budget Estimate 1864/65.	" 4,20,00,000
Regular — do — 1864/65.	" 4,13,16,800
Government — do — 1865/66.	" 4,21,00,000

Forest.

Actuals 1863/64.	Rs 2,45,063
Budget Estimate 1864/65.	" 3,50,000
Regular — do — 1864/65.	" 4,00,000
Government — do — 1865/66.	" 4,00,000

prices are highly remunerative, and the condition of the agricultural Community very prosperous.

6. The receipts are estimated by the Acting Conservator at Rs. 4,413,500. The Govt. are not equally sanguine. The Estimate for the current year, as submitted by Captain Beddome, amounted to Rs. 5,28,000; but the Govt. after careful examination of the actual receipts of the previous years, reduced it to Rs. 3,50,000. The Govt. of India raised it to Rs. 4,50,000; the only reason assigned being that it was raised with reference to Captain Beddome's Estimate. That officer now states that the actual receipts are not likely to exceed Rs. 4,00,000. The Collections during the first half of the year have been less than one-fourth of that sum; and the

the Govt. consider that Rs 4,00,000 is the utmost that can be expected with any reasonable certainty in 1865/66.

7. The increase under the head of Abkarry of Rs 65,300 is, as usual, owing to the increasing competition for farms.

8. The Board's Estimate

under this head is Rs 7,00,000 or exactly a half of the estimate for 1864/65. No allowance has here been made for the collection of arrears, for which reason the Govt. are of opinion that the Estimate may safely be raised to Rs 8,50,000.

9. The Govt. has estimated

the Customs receipts at Rs 22,00,000, the amount entered in the Budget of the current year.

The Board

Abkarry

Actuals 1863/64	Rs 11,05,650
Budget Estimate 1864/65	" 39,62,700.
Regular — do — 1864/65	" 11,00,300.
Government — do — 1865/66	" 40,28,000

Income Tax.

Actuals 1863/64	Rs 16,47,116.
Budget Estimate 1864/65	" 14,00,000
Regular — do — 1864/65	" 15,00,000.
Government — do — 1865/66	" 8,50,000.

Customs.

Actuals 1863/64	Rs 22,98,520.
Budget Estimate 1864/65	" 22,00,000
Regular — do — 1864/65	" 22,00,000
Government — do — 1865/66	" 22,00,000

Salt.

Actuals 1863/64	Rs 89,92,721.
Budget Estimate 1864/65	" 103,00,000.
Regular — do — 1864/65	" 101,00,000.
Government — do — 1865/66	" 104,00,000.

10. An increase of Rs 1,00,000 in the estimated receipts under the head of Salt is provided for, partly with reference to the Customs Convention now being arranged with Travancore and Pochin, and partly in consideration of the increasing demand for Salt owing to the completion of the Railway at Bangalore and its probable extension to Cuddapah in the course of a few months. The Govt. are confident that this Estimate will prove to be rather below than above the mark.

Stamps.

Actuals 1863/64	Rs 23,83,423.
Budget Estimate 1864/65	" 23,00,000.
Regular — do — 1864/65	" 26,00,000.
Government — do — 1865/66	" 25,00,000

11. The Board have estimated the Stamp revenue at Rs 24,00,000. The Govt. have fixed it at Rs 25,00,000. During the first half of the current year, no less a

sum

sum than Rs. 12,61,500 was collected, although the Courts were adjourned for two months.

12. The estimated increase of Rs. 1,13,500 in the Mint Receipts, consists chiefly in the estimated gain on the Copper Coinage, which is put down at Rs. 700,000 against Rs. 600,000, the Estimate for the current year. In 1863/64 the actual receipts from this source were Rs. 10,02,422.

Mint.

Actuals 1863/64	Rs. 11,16,961.
Budget Estimate 1864/65	" 7,09,500.
Regular — do — 1864/65	" 10,09,170.
Government — do — 1865/66	" 8,23,000.

13. The increase of Rs. 1,69,900 under the head of Law and Justice is ~~in~~ ~~of great magnitude accounted~~ for by the establishment of a Department for the Registration of Assurances, the entire receipts of which, estimated at Rs. 2,00,000 are entered in the Budget.

Law and Justice.

Actuals 1863/64	Rs. 4,06,610.
Budget Estimate 1864/65	" 4,50,000.
Regular — do — 1864/65	" 5,15,000.
Government — do — 1865/66	" 6,19,900.

Charges

Charges.

Allowances, Refunds and Drawbacks.

Actuals 1863/64	Rs. 2,52,611
Budget Estimate 1864/65	" 2,41,700
Regular — do — 1864/65	" 1,83,500.
Government — do — 1865/66	" 1,61,000.

14. The Board's Estimate under this head, amounting to Rs. 1,60,000, was reduced by Govt. to Rs. 1,50,000, which is considered sufficient to meet all Claims likely to be advanced during the ensuing year. The Accountant General however has pointed out two items amounting to Rs. 11,000, for which provision must be made. The Estimate has accordingly been fixed at Rs. 1,61,000.

Land Revenue, including Forest and Abkarry.

Actuals 1863/64	Rs. 42,42,817
Budget Estimate 1864/65	" 46,52,540
Regular — do — 1864/65	" 43,82,600
Government — do — 1865/66	" 46,89,500.

15. The estimated charges under this head amount to Rs. 46,89,500, or Rs. 36,960 in excess of the Estimate for the current year. The increase occurs chiefly under the head of Collectors and Taluk Establishments which are in a state of transition in consequence of Mr. Pelly's revision

revision. Mr. Pelly will be instructed to close the statements of the revision as soon as possible after the Govt. have passed their orders on the proposals recently submitted by him in regard to the classification of Tahsildars, &c., and a report will then be made to the Govt. of India on the entire subject. The Estimate contains a provision of Rs. 1,23,900, the sum sanctioned by the Govt. of India for 1864/65 for Assistant Collectors. This provision is necessary, as about eighteen of the Junior Civil servants now prosecuting their studies are likely to be employed as Assistants during the greater part of the official year 1865/66. The number of Assistants at present employed is 25; and making a

a liberal allowance for promotions, it is probable that about 36 Assistants will be employed during a considerable part of the year. There is also an increase of Rs. 13,400 under the head of Abkarry as compared with the Budget Estimate for 1864/65 owing to the reduced provision made in that Budget for Contingencies, with reference to the large stock of Colombo arrack which was then on hand.

Income Tax.-
Customs.-

16. The decrease under these heads does not call for any special remark

Salt.

Actuals 1863/64	Rs. 9,15,864.
Budget Estimate 1864/65	" 14,22,300.
Regular - do - 1864/65	" 16,97,500.
Government - do - 1865/66	" 14,47,000.

17. The estimated increase of Rs. 24,700 in the expenses of the Salt Department is rendered necessary by the losses which have occurred in the Kistna and

and South Arcot Districts from the recent inundations, and the great increase in the demand for salt to be conveyed by rail into the interior.

18. The charges of the Stamp Department are estimated by the Board of Revenue at Rs. 110,000. This Estimate has been reduced by Govt. to Rs. 106,000, not including the value of Stamp Paper expected from England which the Accountant General estimates at Rs. 50,000. The Board's Estimate provides for an expenditure of Rs. 83,416 in the Provinces, which however is considerably in excess of the actual expenditure in any one of the three past years, inclusive of the exceptional year

Stamps.

Actuals 1863/64	Rs. 97,209.
Budget Estimate 1864/65	" 114,780.
Regular — do — 1864/65	" 114,720.
Government — do — 1865/66	" 1,06,000.

Allowances and Assignments under Treaties & Engagements.

Actuals 1863/64	Rs. 36,33,435.
Budget Estimate 1864/65	" 33,38,040.
Regular — do — 1864/65	" 32,99,000.
Government — do — 1865/66	" 31,66,000.

Miscellaneous Payments.

Actuals 1863/64	Rs. 13,77,771.
Budget Estimate 1864/65	" 159,960.
Regular — do — 1864/65	" 2,14,400.
Government — do — 1865/66	" 2,65,000.

8 2 1/2
year 1861/62. The Govt. consider Rs. 71,000 a sufficiently liberal Estimate for this purpose.

19. The Estimate under this head shows a decrease of Rs. 1,72,040 as compared with the Budget for the current year. This is principally attributable to Commutations and lapses of Tanjore and Carnatic Pensions.

20. The large increase of Rs. 1,05,040 under this head arises chiefly from the increased charges of the District Post Establishments as recently sanctioned by the Govt. of India. There is also a considerable increase in the estimated cost of Amendiwi Coir owing to the high prices at which the rice, which has

has to be given in kind for the Coir, is purchased. The experimental plantation of firewood in the Kellow district and the Pearl fishery in Tinnevely involve an increased charge of Rs 17,000.

21. The Estimate under Salaries and Expenses of Public Departments.

this head, as prepared by the Accountant General, amounts to Rs 20,07,591 or

Actuals 1863/64	Rs 17,77,980.
Budget Estimate 1864/65	" 19,61,380.
Regular - do - 1864/65	" 18,48,500.
Government - do - 1865/66	" 20,04,200.

Rs 46,211 in excess of the Estimate for 1864/65. The only reduction which the Govt. have been able to make is in the sum of Rs 3,750 under the head of "Batta to the mothers of vaccinated children", for which a provision of Rs 1,250 appears to be sufficient. The Estimate has been fixed in round numbers at Rs 20,04,200.

The

Law and Justice

Actuals 1863/64	Rs 35,98,410.
Budget Estimate 1864/65	" 38,11,920.
Regular - do - 1864/65	" 37,42,300.
Government - do - 1865/66	" 39,82,500.

22. The Accountant General's Estimate is Rs 40,20,170. The following reductions have been made by Govt.

The Salary of Registrar of the High Court. Appellate Side	Rs 7,050.
Law Charges.	" 7,000.
Batta to witnesses at Cuddapah jails.	" 3,550.
	" 20,000.

*Note. It is ~~very~~ certain that the office will be vacated by the present incumbent before the close of the current financial year and the salary will then be reduced to Rs 1,600 per mensem.

The Estimate has been fixed in round numbers at Rs 39,82,500. It includes the estimated charges of the Registration Department amounting to Rs 1,91,366.

The

23. The Police Estimate

Police.

has been fixed at Rs. 39,00,000, the amount sanctioned by the Govt. of India, and out of which provision is to be made for the increase to the establishment of officers and to the pay of the Constables which has recently been sanctioned.

Actuals 1863/64	Rs 34,90,856.
Budget Estimate 1864/65	" 39,00,000.
Regular - do - 1864/65	" 35,00,000.
Government - do - 1865/66	" 39,00,000.

24. The Accountant

Education, Science & Art.

General's Estimate amounting to Rs. 9,19,720 has been reduced to Rs. 9,08,000. It is considered, with reference to the actual expenditure in 1863/64 and the Regular Estimate for the Current year which latter amounts to only Rs. 1,24,980, that Rs. 1,50,000 will be an ample provision for expenditure on the Govt. Colleges during the ensuing year. The rest of the deduction

Actuals 1863/64	Rs. 6,97,240.
Budget Estimate 1864/65	" 8,50,000.
Regular - do - 1864/65	" 8,07,000.
Government - do - 1865/66	" 9,08,000.

Superannuation and Retired Allowances - &c.

Actuals 1863/64	Rs. 32,55,063.
Budget Estimate 1864/65	" 23,30,470.
Regular - do - 1864/65	" 23,01,700.
Government - do - 1865/66	" 28,53,000.

deduction, amounting to Rs. 3,166 has been taken from the estimated charges under the head of Schools. Provision is made for grants-in-aid to the amount of Rs. 1,20,000

25. This Estimate has been fixed by Govt. at Rs. 28,53,000, a reduction of Rs. 9,593 having been made in the Estimate of the General Hospital. The large increase of Rs. 5,22,530 is caused principally by the estimated deficiency of Rs. 4,28,968 in the unap. propriated branch of the Civil Service Annuity Fund.

Marine.

Actuals 1863/64	Rs. 73,828.
Budget Estimate 1864/65	" 1,02,400.
Regular - do - 1864/65	" 1,11,500.
Government - do - 1865/66	" 1,70,000.

26. The Estimate has been fixed at Rs. 1,70,000. The Estimate for Coal and Marine

Marine Stores to be received from England has been reduced by Rs. 26,670.

27. Under this item ~~under~~ which there is a large increase of charge.

The Accountant General's estimate is Rs. 7,62,500, which however has been reduced by Govt. to Rs. 7,50,000; the sum of Rs. 12,500 having been struck out from the provision made for Junior Civil Servants.

Provision is made in the Estimate for an additional investment of seventy-five shares in the Bank of Madras at a cost of Rs. 2,06,250. There is also a large increase in the estimated charges for the remittance of Treasure, and in the allowances, ^{per} ann. of Junior Civil Servants, owing to the ~~large~~ increase in their

Miscellaneous.

Actuals 1863/64 ————— Rs. 5,72,295.
Budget Estimate 1864/65 — " 3,43,000.
Regular Estimate 1864/65 — " 5,82,900.
Government — do — 1865/66 — " 7,50,000.

11 27th
their number which has lately taken place.

28. The other heads of the Estimates do not call for any special remarks.

For St. George
14 February 1863 J. G. H.

Copy to the Accountant General desd 18/2

Review of the Budget
 Estimate for 1865/66.

Amount 1868 Department

27 21093

The Secretary to the Govt of
 India

193
 224

28th February 1865

Budget Estimates of
 the Receipts and Expenditure
 in the Civil Department
 for 1865-66 submitted
 to the Govt of India with
 the necessary remarks.