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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
Dated	18 .

51-53

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
24th December 1866.

No. 51. Read the following letter from the Inspector General of Police, to the Chief Secretary to Government, Fort Saint George ; dated Madras, 27th November 1866, No. 1960.

Account Department.

I have the honor, with reference to Order of Government, No. 401, dated 2nd November 1866,
* Sent 20th November 1866. to submit the revised Budget.

2. The charge of Rupees 50,000 on account of the indispensable increase to Town Establishments, and the addition of Rupees 15,000 for Medical charges, have been met in part by striking out of the Budget six Officers who were conditionally entertained under the Orders of the Supreme Government, No. 599, dated 19th January 1865. The efficient supervision of the Force in the heavier Districts is, of course, impaired. I have further reduced the Establishment over Central Jails, as reported in my letter, No. 1889, dated 14th November 1866, in anticipation of intramural labor being organized. I have reduced the contingent charges for clothing, &c., within limits which, I must admit, I have serious apprehensions will not work, unless prices fall. Lastly, I have struck out the entire charge for batta to Constables. The reductions under most heads must so affect the savings, that there will probably be no means for providing the small addition to the men's pay which we have hitherto been able to make.

3. The evils of an ill-paid Police, and the cost of living at present, need no comment by me. I can only add that the experience of this year of famine shows that offences amongst the Police increases as steadily, and from the same causes, as crimes do amongst a starving population. The Government, of course, is aware that in the Army 50 per cent. and upwards, as additional pay, has been drawn in the form of Rice Compensation.

No. 52. To the Secretary to the Government of India, Home Department, dated Fort Saint George, 24th December 1866, No. 487.

In continuation of Mr. Sim's letter of the 19th ultimo, No. 434, I am directed to enclose the Budget Estimates relating to Jails ; Police ; and Education, Science, and Art, for the official year 1867-68.

2. Jails.—Ths disbursements on account of the Jail Department are estimated by the Inspector General of Jails at Rupees 9,85,640, and the receipts at Rupees 1,33,118. The actual expenditure for 1865-66 was Rupees 5,33,206, and the estimated expenditure for the current year is Rupees 5,63,000. The latter, however, is very considerably below the sum which the actual expenditure is likely to amount to, with reference to the great increase in the price of provisions and the general increase in the number of prisoners, consequent on the prevailing scarcity. The great increase is in the item of rations, which is put down by the Inspector General of Jails at Rupees 6,19,900, against an actual expenditure of Rupees 3,30,830 for 1865-66. The Inspector General's estimate for the aggregate of the three items noted in the margin amounts to Rupees 7,58,550, the corresponding expenditure for the first five months of the current year having been Rupees 2,35,000, or at the rate of Rupees 47,000 per mensem, or Rupees 5,64,000 per annum. The Accountant General recommends, and the Governor in Council concurs in the recommendation, that the aggregate of these items should be fixed at Rupees 6,30,000, which allows for an increase of Rupees 14,000 per mensem, as compared with the actual expenditure on the corresponding items in 1865-66. In the latter year, the cost of rations was Rupees 3,30,830, the average daily number of prisoners in Jail having been 8150. The average cost of rations per man was thus Rupees 40-9-6, while in the estimate, as fixed by the Accountant General and the Local Government, provision will be made for an average daily number of 9000 prisoners, at an average cost of Rupees 54-11-3 per man. During the first five months of the current official year, the Jail expenditure amounted to Rupees 2,99,487, or at the rate of Rupees 7,18,764 per annum. Under

Rations.
Clothing and Bedding.
Miscellaneous.

these circumstances, the Government consider that the Accountant General's estimate, amounting in the aggregate to Rupees 8,43,280, may safely be accepted. The expenses noted in the margin, in connection with the gangs of prisoners who are to be encamped on the sites of the projected Central Jails at Vellore, Cannanore, and Trichinopoly, will doubtless have to be incurred, but they may be met by savings under other heads of the estimate.

	Rs.
Jailers	3360
Warders ..	4848
Servants ..	900
Total,	8048

3. Police.—In connection with the Police Budget Estimate of expenditure, which has been reduced to 39 lakhs (exclusive of the cost of Police huts—Rupees 51,500), the limit fixed by the Government of India some years ago, I am directed to submit, for the consideration of the Supreme Government, the annexed copy of a letter from the Inspector General, in which he states his apprehension that the amount budgeted for will prove insufficient to admit of the allowance of batta for the subordinate ranks of the Force, which was sanctioned in the Resolution of the Government of India, under date the 19th January 1865, No. 599, being continued. The contributions from Municipal Funds on account of the Police employed in Towns in this Presidency are estimated at Rupees 3,03,200, and are, in fact, a diminution of the Police charges to that amount. Under these circumstances, and looking to the great evil of an ill-paid Police Force, the Governor in Council would be glad if the finances should admit of an additional half lakh of Rupees being sanctioned for this important branch of the Administration.

4. Education, Science, and Art.—The estimated charges of the Department of Public Instruction amount to Rupees 8,10,542, against an actual expenditure of Rupees 6,30,276 in 1865-66, and an estimated expenditure for the current year of Rupees 7,40,860. The operations of the Educational Department are steadily, and, in some respects, rapidly, developing, and the increase in the estimate for the ensuing year, amounting to Rupees 69,682, is not more than will probably be requisite to provide adequately for the expansion of the grant-in-aid system and other branches of the Department. A portion of the increase of charge is attributable to the increase to the Establishment of Masters of Government Schools in the Mofussil, and to the creation of a Professorship of Sanscrit in the Presidency College recently sanctioned by the Secretary of State.

5. In the estimate of the expenses of the Observatory provision is made for the appointment of a Deputy Astronomer, on a salary of Rupees 2400, which has been recently disallowed by the Secretary of State; but, as the total provision for this Institution only exceeds the estimate for the current year by Rupees 1250, and the Accountant General has struck out the sum of Rupees 1200 from the salary of the Head of the Provincial College at Combaconum, which has lately been sanctioned by the Secretary of State, it has not been thought necessary to alter the figures, or, at this late date, to call for a revised estimate of the charges of the Observatory.

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

No. 53. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 24th December 1866, No. 488.

I am directed by His Excellency the Governor in Council to submit, for the consideration of the Supreme Government, the Civil Budget Estimate of this Presidency for the year 1867-68.

2. The estimated receipts for the year amount to Rupees 719,92,800, exhibiting a net increase over the estimate for the current year of Rupees 18,91,900, and an increase over the actual receipts of 1865-66 amounting to Rupees 31,82,800. The estimated disbursements amount to Rupees 274,01,772. They exceed the estimated disbursements for the current year, including in the latter the additional grants sanctioned since the Budget Estimate was submitted, by Rupees 13,43,732, and the actual disbursements for 1865-66 by Rupees 19,69,772.

3. Comparing the Budget Estimates of the current and ensuing years, the heads of increeas in the latter are :—

RECEIPTS.

	Amount of increase. Rs.
Land Revenue...	7,80,000
Abkarry (Excise)...	15,50,000
Customs...	50,000
Salt...	2,50,00
Stamps...	1,00,000
Law and Justice...	14,000
Education.....	1,700
Interest...	25,700

The heads of decrease are :—

	Amount of decrease. Rs.
Income Tax...	10,000
Mint	7,85,900
Police...	3,600
Miscellaneous...	80,000

4. The heads of increase in the disbursements are :—

Interest on Service Funds, &c...	19,640
Allowances, Refunds, and Drawbacks...	500
Land Revenue...	5,44,650
Abkarry...	22,600
Salt...	3,50,000
Stamps...	11,000
Administration and Public Departments...	13,980
Law and Justice...	2,55,170
Marine...	64,360
Education, Science, and Art...	60,832
Medical Service...	33,050
Stationery and Printing...	30,150
Miscellaneous...	20,060
Superannuation, Retired, and Compassionate allowances	63,660

5. The heads of decrease are:—

Forest...	35,500
Customs...	200
Mint...	31,380
Allowances to District and Village Officers...	32,890
Police...	2,100
Political Agencies and other Foreign Services...	1,130
Allowances and Assignments under Treaties and Engagements... ...	42,720

RECEIPTS.

6. Land Revenue.—The receipts under this head were estimated by the Board of Revenue at Rupees 427,20,000, or nearly two lakhs of Rupees below the actual of 1865-66. There is no doubt, as remarked by the Board, that the Revenue of the current year will be affected by the recent disastrous season, but the Government see no reason to apprehend that the country will again suffer from a similar calamity next year, and, though the loss in cattle has been

great, the high price of produce will stimulate agricultural operations. Moreover, the current year's estimate does not include the full amount of the additional quit-rent imposed by the Inam Commissioner, and the actual revenue of 1865-66 must have comprised still less. The estimate for the ensuing year, on the other hand, includes a large portion of this quit-rent. These circumstances entitle the Government to expect that the revenue of 1867-68 will not be less than the actual of 1865-66, and it has accordingly been fixed at Rupees 430,55,000.

7. Abkarry.—The increase under this head is attributed partly to the enhanced rates which the farms have recently realized in some Districts, and partly to the higher competition which the Board of Revenue anticipate in others. The leases in fourteen Districts expired with the Fusly year 1265 (1865-66), and were resold for an amount which was nearly 70 per cent. in advance of the previous rents. In four Districts, the increase ranged from 80 to 140 per cent.

8. Customs.—The Board of Revenue estimated the receipts under this head at Rupees 20,95,000, against Rupees 20,79,691, the actual of 1865-66, and Rupees 21,00,000 the estimate for the current year. There is a small increase under Sea Customs. The decrease under Land Customs is provided for by the Board, with reference to the abolition of the frontier duties in the Districts of Madura and Tinnevelly, under the recent convention with Travancore and Cochin; but no grounds are assigned for fixing the estimate at a lower amount than that of the current year, from which the revenue from frontier duties in the two Districts alluded to were altogether omitted. The Government have raised the Board's Estimate to Rupees 21½ lakhs.

9. Salt.—The recent increase in the monopoly price, the general development of the Salt Revenue as Railways are extended and communications improved, the more efficient management of the Department, and the increasing wealth of the people justify the expectation of the increase provided for under this head of revenue.

10. Stamps.—The actual revenue under this head for the past year amounted to Rupees 30,64,853, and that of the first six months of the current year to Rupees 15,78,835. The estimate has, therefore, been fixed at 30 lakhs.

11. Interest.—The increase in this item is only nominal. The interest on the investments of the unappropriated balances of the Government Savings' Bank deposits, instead of being deducted, as in the Budget Estimates for 1866-67, from the interest paid to Depositors, and the net amount only debited per contra, under grant "2 Interest on Service Funds and other Accounts," has been estimated on both sides of the Account.

12. Mint.—The supply of Copper Coins on hand is considerable, and it is not probable that there will be any necessity for the coinage of Copper for some time to come; hence, the decrease in this item.

13. Miscellaneous Receipts.—This estimate has been fixed with reference to the actual receipts of the last three years.

CHARGES.

14. Interest on Service Funds, &c.—The increase under this head is caused chiefly by provision being made in the present estimate for the full amount of interest payable on the Savings' Bank deposits, while, in the estimate of the current year, a deduction was made for the interest realizable on the unappropriated balances of such deposits, as already explained in the remarks under the head of Receipts, "Interest."

15. Land Revenue.—The increase, amounting to upwards of five lakhs, in the estimated charges of collecting the Land Revenue, is mainly attributable to the experimental arrangement lately sanctioned for transferring the maintenance of petty irrigation works in five* Districts to the charge of the Revenue Department. This arrangement entails on the Revenue Department an additional charge of Rupees 3,92,200. In the item of salaries of Collectors, Sub-Collectors and Assistant Collectors, which are estimated at Rupees 11,04,700, there is an estimated increase of Rupees 51,400, which, with reference to the actual expenditure of 1865-66, amounting to Rupees 11,65,700, and to that of the first six months of the current year, amounting to Rupees 5,60,000, is not more than will be requisite. There is also a necessary increase of Rupees 20,217 in the item of Tentage, and a new charge of Rupees 13,300 for Service Postage Stamps. The remainder of the increase is accounted for by the formation of new Survey and Demarkation Parties in the Ganjam and Madras Districts, and by other sanctioned increases of charge in the Survey Department.

* Tanjore, Madras, North Arcot, Nellore, Vizagapatam.

16. Abkarry.—The increase in the Abkarry charges is attributable to provision having been made for the purchase of a larger stock of Colombo arrack, and to the high prices of the materials required for the manufacture of country arrack.

17. Salt.—Under the head of Salt, an increase of charge, amounting to nearly Rupees 1,50,000, has been provided for, to meet contemplated extensions in the manufacture; and a charge of Rupees 2,00,000 is entered for the first time, for the construction and repairs of petty works connected with the Salt Department, the cost of which has been hitherto included in the Public Works Budget.

18. Law and Justice.—The increase provided for under this head relates almost entirely to the Jail Department. The disbursements are estimated by the Inspector General of Jails at Rupees 9,85,640, and the receipts at Rupees 1,33,118. The actual expenditure for 1865-66 was Rupees 5,33,206, and the estimated expenditure for the current year is Rupees 5,63,000. The latter, however, is very considerably below the sum which the actual expenditure is likely to amount to, with reference to the great increase in the price of provisions and the general increase in the number of prisoners, consequent on the prevailing scarcity. The great increase is in the item of rations, which is put down by the Inspector General of Jails at Rupees 6,19,900, against an actual expenditure of Rupees 3,30,830 for 1865-66. The Inspector General's estimate for the aggregate of the three items noted in the margin amounts to Rupees 7,58,550, the corresponding expenditure for the first five months of the current year having been Rupees 2,35,000, or at the rate of Rupees 47,000 per mensem, or Rupees 5,64,000 per annum. The Accountant General recommends, and the Governor in Council concurs in the recommendation, that the aggregate of these items should be fixed at Rupees 6,30,000, which allows for an increase of Rupees 14,000 per mensem, as compared with the actual expenditure on the corresponding items in 1865-66. In the latter year, the cost of rations was Rupees 3,30,830, the average daily number of prisoners in Jail having been 8150. The average cost of rations per man was thus Rupees 40-9-6, while in the estimate, as fixed by the Accountant General and the local Government, provision will be made for an average daily number of 9000 prisoners, at an average cost of Rupees 54-11-3 per man. During the first five months of the current Official year, the Jail expenditure amounted to Rupees 2,99,487, or at the rate of Rupees 7,18,764 per annum. Under these circumstances, the Government consider that the Accountant General's estimate, amounting in the aggregate to Rupees 8,43,280, may safely be accepted. The expenses noted in the margin, in connection with the gangs of prisoners who are to be encamped on the sites of the projected Central Jails at Vellore, Cannanore and Trichinopoly, but which have been struck out by the Accountant General, will doubtless have to be incurred, but they may be met by savings under other heads of the estimate.

	Rs.
Rations.	
Clothing and Bedding.	
Miscellaneous.	

	Rs.
Jailers	3,300
Warders	4,848
Servants	900
Total	8,048

19. Police.—The estimate under this head is, it will be seen, within the sanctioned limit of 39 lakhs, exclusive of the cost of Police Huts, Rupees 51,500; but I am directed to submit, for the consideration of the Supreme Government, the annexed copy of a letter from the Inspector General, in which he states his apprehension that the amount budgeted for will prove insufficient to admit of the allowance of batta for the subordinate ranks of the Force, which was sanctioned in the Resolution of the Government of India, under date the 19th January 1865, No. 599, being continued. The contributions from Municipal Funds on account of the Police employed in Towns in

this Presidency are estimated at Rupees 3,03,200, and are, in fact, a diminution of the Police charges to that amount. Under these circumstances, and looking to the great evil of an ill-paid Police Force, the Governor in Council would be glad if the finances should admit of an additional half lakh of Rupees being sanctioned for this important branch of the Administration.

20. MARINE.—The increase in the Marine estimate arises chiefly from the larger provision found necessary under the head of Subsidies to Steam Boat Companies, and for the cost of coal and fuel, with reference to the probable requirements of the Department.

21. EDUCATION, SCIENCE, AND ART.—The estimated charges of the Department of Public Instruction amount to Rupees 8,10,542, against an actual expenditure of Rupees 6,30,276 in 1865-66, and an estimated expenditure for the current year of Rupees 7,40,860. The operations of the Educational Department are steadily, and, in some respects, rapidly, developing, and the increase in the estimate for the ensuing year, amounting to Rupees 69,682, is not more than will probably be requisite to provide adequately for the expansion of the grant-in-aid system and other branches of the Department. A portion of the increase of charge is attributable to the increase to the Establishment of Masters of Government Schools in the Mofussil, and to the creation of a Professorship of Sanscrit in the Presidency College recently sanctioned by the Secretary of State.

22. In the estimate of the expenses of the Observatory, provision is made for the appointment of a Deputy Astronomer, on a salary of Rupees 2400, which has been recently disallowed by the Secretary of State; but, as the total provision for this Institution only exceeds the estimate for the current year by Rupees 1250, and the Accountant General has struck out the sum of Rupees 1200 from the salary of the Head of the Provincial College at Combaconum, which has lately been sanctioned by the Secretary of State, it has not been thought necessary to alter the figures, or, at this late date, to call for a revised estimate of the charges of the Observatory.

23. MEDICAL SERVICE.—The increase in this item of charge is provided for with reference to the allowances payable to Surgeons in charge of Civil Dispensaries, under the Resolution of the Supreme Government, dated 16th March 1866, No. 1171; to the special allowance of 100 Rupees per mensem lately granted to Zillah Surgeons for the Medical charge of Central Jails, and to the enhanced price of almost every article of food which necessarily increases the cost of Hospital supplies.

24. STATIONERY AND PRINTING.—There is a considerable increase in the estimate for Stationery, but it is only nominal, as articles of country stationery, with which the different Departments have hitherto supplied themselves by purchase in the local markets, will hereafter be supplied from the Stationery Depôt.

25. FOREST.—Owing to the large quantity of timber in Store, it is not considered expedient to work the Forests to any large extent in 1867-68, and the estimate has, therefore, been fixed below that of the current year.

26. MINT.—No provision being made for Copper coinage in 1867-68, owing to the large stock on hand, the estimate is below that of the current year.

27. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—The estimate for this item has been reduced below that of the current year, chiefly because the District of Godavery has now a separate Village Service Fund of its own, and has ceased to draw upon Imperial Funds.

28. The other heads of the estimate do not call for any particular remark.

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

Exd. J. H. Burns.

dexpo 25/12 per P&O Steamer Candia.

Financial Department.

No. 488.

To

The Secretary to the Government of India,

Financial Department.

Sir,

I am directed by H.E. the Governor in Council to submit for the consideration of the Supreme Govt. the Civil Budget Estimate of this Presidency for the year 1867/68.

2. The Estimated receipts for the year amount to Rs 719,92,800 exhibiting a net increase over the estimate for the current year of Rs 18,91,900 and an increase over the actual receipts of 1865/66 amounting to Rs 31,82,800. The Estimated disbursements amount to Rs 274,01,772. The excess of the Estimated disbursements for

for the current year, including in the latter the additional grants sanctioned since the Budget Estimate was submitted, by Rs 13,43,732 and the actual disbursements for 1865/66 by Rs 19,69,772.

3 Comparing the Budget Estimates of the current and ensuing years, the heads of increase in the latter are

Receipts.	Amounts of increase Rs
Land Revenue	7,80,000
Abkarry (Excise)	15,50,000
Customs	50,000
Salt	2,50,000
Stamps	1,00,000
Law and justice	11,000
Education	1,700
Interest	25,700

The heads of decrease are,

	Amounts of decrease
Income Tax	10,000
Mint	7,85,900
Police	3600
Miscellaneous	80,000

The

4 The heads of increase in the disbursements are,

	Rs
Interest on Service Funds &c	19,640
Allowances, Refunds & Drawbacks	500
Land Revenue	5,44,650
Abkarry	22,600
Salt	3,50,000
Stamps	11,000
Administration & Public Departts	13,900
Law & Justice	2,55,170
Marine	64,360
Education Science & Art	60,832
Medical Service	33,050
Stationery & Printing	30,150
Miscellaneous	20,060
Superannuation, Retired & Compassionate allowances	63,660

5 The heads of decrease are,

	35,500
Forest	200
Customs	31,380
Mint	32,890
Allowances & District & Village Officers	2,100
Police	1,130
Political Agencies & other Foreign Services	42,720
Allowances & Assignments under Treaties & Engagements	

The

Receipts.

Land Revenue.

6 The Receipts under this head were estimated by the Board of Revenue at Rs. 427,20,000 or nearly two lacs of Rupees below the actual of 1865/66. There is no doubt, as remarked by the Board, that the Revenue of the current year will be affected by the recent disastrous season; but the Govt. see no reason to apprehend that the country will again suffer from a similar calamity next year, and tho' the loss in cattle has been great, the high price of produce will stimulate agricul. -tural operations. Moreover, the current year's estimate does not include the full amount of the additional quit rent imposed by the Inam Commissioner, & the actual revenue of 1865/66 must have comprised still less. The Estimate for the ensuing year, on the other hand, includes a large portion of this quit rent. These circumstances entitle the Govt. to expect that the Revenue of 1867-68 will not be less than the actual of 1865/66 and it has accordingly been fixed at Rs. 430,55,000

Abkarry.

7 The increase under this head is attributed partly to the enhanced rates which the farms have recently realized in some Districts, and partly to the higher competition which the Board of Revenue an. -ticipate in others. The leases in fourteen Dis. -tricts expired with the

the Fusly year 1865 (1865:66) and were re sold for an amount which was nearly 70 per cent in advance of the previous Rents. In four Districts, the increase ranged from 80 to 148 per cent.

Customs.

8 The Board of Revenue estimated the receipts under this head at Rs 2,95,000 against Rs 2,79,691, the actual of 1865/66 + Rs 2,00,000 the Estimate for the current year. There is a small increase under Sea Customs. The decrease under Land Customs is provided for by the Board with reference to the abolition of the frontier duties in the Districts of Madura and Tinnevelly under the recent Convention with Travancore and Cochin.

But no grounds are assigned for fixing the estimate at a lower amount that that of the current year, from which the revenue from frontier duties in the two Districts alluded to were altogether omitted. The Govt. have raised the Board's Estimate to Rs 21½ lacs.

Salt

9 The recent increase in the Monopoly price, the general development of the Salt-revenue as Railways are extended & communications improved, the more efficient management of the Department and the increasing wealth of the people justify the expectation of the increase provided for under this head of Revenue.

The

Stamps.

10 The actual Revenue under this head for the past year amounted to Rs. 30,64,853 and that of the first six months of the current year to Rs. 15,78,835. The Estimate has therefore been fixed at 30 Lacs.

Interest

11 The increase in this item is only nominal. The Interest on the investments of the unappropriated balances of the Govt. Savings' Bank Deposits, instead of being deducted, as in the Budget Estimates for 1866-67 from the Interest paid to Depositors and the net amount only debited per contra under grant "2 Interest on Service Funds and other accounts", has been estimated on both sides of the account.

Mint.

12 The supply of copper Coins on hand is considerable, and it is not probable that there will be any necessity for the Coinage of copper for some time to come. Hence the decrease in this item.

Miscellaneous Receipts

13 This Estimate has been fixed with reference to the actual receipts of the last three years.

Charges.

Interest on Service Funds &c.

14 The increase under this head is caused chiefly by provision being made in the present estimate for the full amount of Interest payable on

on the Savings Bank deposits, while in the estimate of the Current year, a deduction was made for the Interest realizable on the un-appropriated balances of such Deposits as already explained in the Remarks under the head of Receipts "Interest."

15 The increase amount-ing to upwards of five lacs in the estimated charges of collecting the Land Revenue is mainly attributable to the experimental arrange-ment lately sanctioned for transferring the maintenance of petty irrigation works in five* Districts to the charge of the Revenue Department. This arrangement.

Land Revenue

* Tanjore
Madras
North Arcot
Nellore
Vizagapatam

arrangement entails on the Revenue Depart-ment an additional charge of Rs. 392,200. In the item of salaries of Collectors, Sub Collectors & Assistant Collectors which are estimated at Rs. 11,04,700 there is an estimated increase of Rs. 51,400, which with reference to the actual expenditure of 1865-66 amounting to Rs. 11,65,700 and to that of the first six months of the current year amounting to Rs. 5,80,000 is not more than will be requisite. There is also a necessary increase of Rs. 20,217 in the item of Tentage and a new charge of Rs. 13,300 for Service postage Stamps. The remainder of the increase is accounted for

for by the formation of new Survey and Demarcation Parties in the Gayaina and Madras Districts and by other sanctioned increases of charge in the Survey ~~Department~~ Depart. mnt.

Abkari

16 The increase in the abkarry charges is attributable to provision having been made for the purchase of a larger stock of Colombo arrack & to the high prices of the materials required for the manufacture of country arrack.

Salt

17 Under the head of Salt an increase of charge amounting to nearly Rs 1,5,000 has been

been provided for to meet contemplated extensions in the manufacture, and a charge of Rs 2,00,000 is entered for the first time for the construction & repairs of Petty works connected with the Salt Department, the cost of which has been hitherto included in the Public Works Budget.

Law and Justice

18 The increase provided for under this head relates almost entirely to the Jail Department. The disbursements are estimated by the Inspector General of Jails at Rs 905,640 and the receipts at Rs 133,118. The actual expenditure for 1865/66 was Rs 533,206 and

and the estimated expenditure for the current year is Rs 5.63.000. The latter however is very considerably below the sum which the actual expenditure is likely to amount to with reference to the great increase in the price of provisions and the general increase in the number of prisoners consequent on the prevailing scarcity. The great increase is in the item of rations which is put down by the Inspector General of Jails at Rs 6.19.900 against an actual expenditure of Rs 3.30.830 for 1865/66. The Inspector General's estimate for the aggregate of the three items noted in the margin amounts to Rs 7.58.550 the corresponding expenditure for the

Rations
Clothing & Bedding
Miscellaneous

the first five months of the current year having been Rs 2.35.000 or at the rate of Rs 47.000 per mensem or Rs 5.64.000 per annum. The Accountant General recommends, and the Governor in Council concurs in the recommendation, that the aggregate of these items should be fixed at Rs 6.30.000, which allows for an increase of Rs 14.000 per mensem as compared with the actual expenditure on the corresponding items in 1865/66. In the latter year the cost of rations was Rs 3.30.830. the average daily number of prisoners in Jail having been 8150. The average cost of rations per man was thus Rs 40. 9. 6, while in the

the estimate as fixed by the Accountant General and the local Govt. provision will be made for an average daily number of 9000 prisoners at an average cost of Rs. 54.11.3 per man. During the first five months of the current official year, the jail expenditure amounted to Rs. 2,99,487 or at the rate of Rs. 7,18,764 per annum. Under these circumstances, the Govt. consider that the Accountant General's estimate amounting in the aggregate to Rs. 8,43,280 may safely be accepted.

The expences noted in the margin in connection with the gangs of prisoners who are to be encamped on the sites

Jailors —	3300
Wardens —	4848.
Servants —	900
	8048.

sides of the projected Central Jails at Vellore, Cannanore & Trichinopoly will doubtless have to be incurred, but they may be met by savings under other heads of the Estimate.

Police

* exclusive of the cost of Police Huts - Rs. 51,500/-

19 The Estimate under this head is, it will be seen, within the sanctioned limit of 39 lacs, but I am directed to submit for the consideration of the Supreme Govt. the annexed copy of a letter from the Inspector General in which he states his apprehension that the amount budgetted for will prove insufficient to admit of the allowance of batta for the subordinate ranks of the Force, which

which was sanctioned in the Resolution of the Govt of India under date the 19 January 1865, No 599, being continued. The contributions from Municipal Funds on account of the Police employed in ~~[illegible]~~ the ~~[illegible]~~ Towns in this Presidency are estimated at Rs 303700 and are in fact a diminution of the Police charges to that amount. Under these circumstances, & looking to the great evil of an ill-paid Police force, the Governor in Council would be glad if the Finances should admit of an additional half lac of Rupees being sanctioned for

for this important branch of the administration.

Marine.

20 The increase in the Marine Estimate arises chiefly from the larger provision found necessary under the head of Subsidies to Steam Boat Companies and for the cost of Coal & fuel with reference to the probable requirements of the Department.

Education Science & Art.

21 The estimated charges of the Department of Public Instruction amount to Rs 810,542 against an actual expenditure of Rs 630,776 in 1865/66 and an Estimated Expenditure for the current year of Rs 740,860. The operations of the Educational Department are steadily and

and in some respects, rapidly developing & the increase in the Estimate for the ensuing year amounting to Rs 69,682 is not more than will probably be requisite to provide adequately for the expansion of the Grant-in-aid system and other branches of the Department. A portion of the increase of charge is attributable to the increase to the establishment of Masters of Govt. Schools in the Mofussil and to the creation of a Professorship of Sanscrit in the Presidency College recently sanctioned by the Secretary of State.

22 In the Estimate of the expenses of the Observatory, provision

is made for the appointment of a Deputy Astronomer on a salary of Rs 2400 which has been recently disallowed by the Secretary of State, but as the total provision for this Institution only exceeds the Estimate for the current year by Rs 1250, and the Accountant General has struck out the sum of Rs 1200 from the salary of the Head of the Provincial College at Combaconum which has lately been sanctioned by the Secretary of State, it has not been thought necessary to alter the figures, or, at this late date, to call for a revised Estimate of the charges of the observatory.

The

Medical Service.

23 The increase in this item of charge is provided for with reference to the allowances payable to Surgeons in charge of Civil Dispensaries under the Resolution of the Supreme Govt dt 16 March 1866 no 1171, to the special allowance of 100 Rs per mensem lately granted to Zillah Surgeons for the medical charge of Central Jails, ~~[illegible]~~ and to the enhanced price of almost every article of food which necessarily increases the cost of Hospital supplies.

Stationery and Printing

24 There is a considerable increase in the Estimate for Stationery, but it is only nominal, as all articles of Country Stationery with which the different Departments have hitherto supplied themselves by purchase in the local markets, will hereafter be supplied from the Stationery Depôt.

Forest

25 Owing to the large quantity of timber in store, it is not considered expedient to work the Forests to any large extent in 1867-68, and the estimate has therefore been fixed below that of the current year.

Mint

26 No provision being made for Copper Coinage in 1867-68 owing to the large stock on hand, the Estimate is below that of the current year.

The

Allowances to District & Village Officers.

27 The Estimate for this item has been reduced below that of the current year, chiefly because the District of Godavery has now a separate Village Service Fund of its own & has ceased to draw upon Imperial Funds.

28 The other heads of the Estimate do not call for any particular remarks.

W. H.

Copy to the Accountant General — despatch 57.

Financial 1866 Departt.

No 480.

To

The Secy. to the Govt.
of India

Fin. 152/67.

Dated 24th December 1866.