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Not to be folded or roughly handled

FINANCIAL DEPARTMENT.

No. 61.

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 the Civil Budget Estimate of this Presidency for the year 1866-67.

2. The estimated receipts for the year amount to Rupees 684,59,900; the actual receipts for the past three years, and the estimated receipts according to the Budget Estimate, and according to the Regular Estimate for the current year, having been as follows :—

	RS.
Actuals for 1862-63...	669,09,469
,, for 1863-64...	683,73,338
,, for 1864-65	679,72,118
Budget Estimate for 1865-66... ...	700,48,400
Regular Estimate for ,, ...	668,17,500

There is thus a decrease in the Budget Estimate for the ensuing year of Rupees 15,97,500 as compared with the Budget Estimate for the current year, but an increase of Rupees 16,33,400 as compared with the Regular Estimate. It should be noted here that the Budget Estimate for the current year was fixed by the local Government at Rupees 680,09,280, or Rupees 20,39,120 lower than the estimate fixed by the Supreme Government.

3. The estimated disbursements amount to Rupees 261,88,530. The following are the actual disbursements for the past three years, and the estimated disbursements for the current year, according to the Budget and Regular estimates :—

	RS.
Actuals for 1862-63...	235,59,816
Actuals for 1863-64...	241,57,779
Actuals for 1864-65...	243,04,648
Budget Estimate for 1865-66...	257,07,080
Regular Estimate for do.	257,95,848

4. The estimated disbursements for the ensuing year exceed the disbursements for the current year, as estimated in the Budget Estimate by Rupees 4,81,450, and as estimated in the Regular estimate by Rupees 3,92,682.

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

RECEIPTS.

	RS.
Salt...	2,00,000
Stamps...	1,00,000
Police...	3,12,000
Marine...	5,100
Education...	8,700
The heads of Decrease are :—	
Land Revenue...	3,25,000
Abkarry...	1,00,000
Income Tax...	8,50,000
Customs...	6,18,000
Mint...	1,83,500
Law and Justice...	21,000
Interest...	6,600
Miscellaneous...	1,19,200

	RS.
6. The heads of Increase in the Disbursements are :—	
Interest on Service Funds, &c.	72,460
Land Revenue...	1,85,677
Forest...	30,000
Abkarry...	24,400
Salt...	3,000
Stamps...	5,020
Allowances to District and Village Officers.. ...	55,260
Law and Justice...	1,56,807
Police...	53,600
Marine...	79,400
Ecclesiastical...	30,000
Stationery and Printing...	31,426
7. The heads of Decrease are :—	
Allowances, Refunds, and Drawbacks	46,000
Income Tax...	19,500
Customs...	2,300
Mint	6,930
Administration and Public Departments... ...	11,800
Education, Science, and Art...	12,194
Medical Services...	20,809
Political Agencies and other foreign Services... ...	730
Allowances and Assignments under Treaties and engagements...	28,850
Miscellaneous...	18,857
Superannuation, Retired, and Compassionate allowances...	77,630

RECEIPTS.

8. Land Revenue.—The Land Revenue for the ensuing year was estimated by the Board of Revenue at Rupees 419,20,000. The Board had reduced the estimate of the Kistna District from Rupees 32,14,385, the amount estimated by the Collector, to Rupees 30,00,000, observing that it would be some time before the District recovered from the effects of the cyclone. The Government, however, are of opinion that the estimate for this District may fairly be fixed at Rupees 31,00,000, for it is only reasonable to expect that some improvement will take place in 1866-67, and it is not to be supposed that the Collector has wholly overlooked the effects of the cyclone on the prosperity of his District. The estimate for the Tinnevelly District as fixed by the Board, viz., Rupees 24,00,000, is also considered to be too low. Although, owing to the unfavorable character of the present season, the regular estimate has been reduced to Rupees 24,35,000, the Budget Estimate having been Rupees 28,91,250, there is no reason to expect that a similar cause will equally affect the receipts for 1866-67. The revenue of this District in 1864-65 amounted to Rupees 25,01,228, and the average for the last five years is Rupees 26,41,000. Under these circumstances, the estimate for Tinnevelly for 1866-67 has been fixed by Government at Rupees 26,00,000, and the entire land revenue of the Presidency is estimated at Rupees 422,75,000.

9. Abkarry.—The estimate under this head has been reduced by one lakh, as under the present law the Abkarry Contractors have to provide stamps at their own cost for the large number of documents executed in connection with the farms, but a corresponding increase has been entered under Stamp Revenue.

10. Customs.—The Board of Revenue estimated the receipts under this head at Rupees 19,74,000 against Rupees 20,38,779, the actual revenue in 1864-65, and Rupees 22,00,000 the estimate for 1865-66. The Board attributed the decrease to the generally depressed condition of trade, and to the discontinuance of the collection of frontier duties between the British Dominions and the Native States of Travancore and Cochin. Looking, however, to the collection for the first six months of the current year, which amounted to Rupees 9,70,078, while in the corresponding half of 1864-65 the revenue amounted to Rupees 9,35,822, the Government consider that the estimate may safely be fixed at Rupees 20,00,000.

11. Salt.—The Salt Revenue is steadily increasing from year to year, and in the opinion of the Government may be safely estimated at Rupees 108,00,000.

12. Stamps.—The increase of Rupees 1,00,000 under this head has been already explained.

13. Mint.—The decrease of Rupees 1,83,500 under this head is attributable to the depressed state of the Bullion trade.

14. Police.—The increase under this head is mainly attributable to the anticipated contribution from Municipal funds to the expenses of the Police under the Towns' Improvement Act.

15. Miscellaneous Receipts.—In the Budget Estimate for 1865-66, the Miscellaneous Receipts were estimated by the local Government at Rupees 4,67,000, but this amount was raised by the Government of India to Rupees 5,79,000. In the Regular estimate, this item had to be reduced to Rupees 4,40,000, with reference to the actual receipts in the first six months.

CHARGES.

16. Interest on Service Funds and other Accounts.—The increase under this head is caused partly by an augmentation to the Capital of the Civil Service Annuity Fund, to meet the annuities of a larger number of Civil Servants who now retire from the Service each year, and partly by large investments made by the Civil Fund.

17. Refunds and Drawbacks.—This is a very fluctuating charge. The Government consider the provision made in the estimate, viz., Rupees 1,15,000, to be sufficient.

18. Land Revenue.—The increase under this head is mainly attributable to the revision of the Collectors' and Taluq establishments, which is now nearly completed, and to the formation of establishments for the revision of the assessment in the Districts of Tinnevelly and Nellore.

19. Forests.—The increase of Rupees 30,000 is to provide for an extension of the operations of the Department. The actual receipts for the past three years show that there has been a progressive increase in the revenues from this source.

		RS.
Actual Receipts.	1862-63.....	1,81,435
	1863-64.....	2,45,063
	1864-65.....	2,98,510

20. Abkarry.—The increase is caused by a rise in the price of arrack.

21. Allowance to District and Village Officers.—A part of the increase under this head is nominal, owing to the introduction of the Ryotwar system into the Godavery District, under which the gross receipts collected for the allowances of the village servants are credited to Government, and the allowances are paid from the Public treasury.

22. Law and Justice.—The increase under the head of Law and Justice is mainly in the Jail Department, the estimate for which, owing to the increase in the number of prisoners and in the price of food and clothing, and appointment of paid Officers to superintend the Central and District Jails, has been fixed at Rupees 5,63,000, against Rupees 4,90,000, the Budget Estimate for the current year. There is also a large increase in the Registration Department, caused principally by an expected increase in the amount of commission. There is a corresponding increase under the head of fees in the items of receipts.

23. Police.—The increase of Rupees 53,600 is to provide for the cost of constructing Police huts and other petty buildings, the charges for which, under the Financial Resolution of the Government of India, dated 31st October 1865, No. 2787, have been transferred from the Public Works to the Police Budget. Practically there is an estimated decrease in the State expenditure on the Police, provision being made in the estimate of receipts for a contribution of Rupees 3,00,000 from Municipal Funds towards the cost of the Police Force in Towns.

24. Marine.—The large increase in the Marine estimate chiefly arises from the necessity for making a larger provision for the cost of coal and fuel, with reference to the probable requirements of the Department.

25. Education, Science, and Art.—The charges under this head have been fixed by Government at Rupees 9,00,000, which, though lower than the Budget Estimate for the current year, leaves a margin of nearly Rupees 80,000 over the regular Estimate.

26. STATIONERY AND PRINTING.—There is a considerable increase in the Estimate for printing, which is mainly caused by the large number of books and forms which have now to be printed for the Registration Department and for the Police.

27. The other heads of the Estimate do not call for any particular remark.

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

FORT SAINT GEORGE,
6th February 1866.

Exd. J. H. Burns.

Jail & Police Establishment
in other Courts Rs 3000
is added on this account.
And the Jail Establishment is
put down at Rs 563000
instead of Rs 535000 the
amount for which Estimate
This includes the allowance &
Superintendents charges of District Jails
Rs 18000 which is annually
entered as a Judicial Charge
and Rs 1900 for Salaries of
the Superintendents of the Central
Jails at Cawnpore & Benjahmundry.

Education Science & Art

The estimate has been
reduced to Rs 900000. The
Rs 10852 may be deducted
from the allowance for Books.

Judicial Charges

Rs 18000 has been deducted
for the reason above given

Miscellaneous Rs 32000 has been

deducted from the estimate
and Rs 60000 is
supposed to be required.

Disp. 1st Feby
to the Secretary Simla

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Financial Department.

No. 61

To

The Secretary to the Government
of India.

Financial Department.

Sir,

I am directed by H.E. the Governor in Council to submit the Civil Budget Estimate of this Presidency for the year 1866/67.

2. The estimated receipts for the year amount to Rs. 6.84.50.900, the actual receipts for the past years and the estimated receipts according to the Budget Estimate and according to the Regular Estimate for the current year having been as follows.

Actuals for 1862/63.	Rs.	6.69.09.469
Actuals for 1863/64.	"	6.86.73.338
Actuals for 1864/65.	"	6.79.72.118
Budget Estimate for 1865/66.	"	7.00.48.400
Regular Estimate for –do–	"	6.68.17.500

There

There is thus a decrease in the Budget estimate for the ensuing year of Rs. 15.97.500 as compared with the Budget Estimate for the current year, but an increase of Rs. 16.33.400 as compared with the Regular estimate. It should be noted here that the Budget estimate for the current year was fixed by the local Govt. at Rs. 680.09.280 or Rs. 70,39.120 lower than the estimate fixed by the Supreme Govt.

2. The estimated disbursements amount to Rs. 261.88.530. The following are the actual disbursements for the past three years and the estimated disbursements for the current year according to the Budget and Regular estimates.

Actuals for 1962/63.	Rs.	235.59.816
Actuals for 1963/64.	"	241.57.779
Actuals for 1964/65.	"	243.04.648
Budget Estimate for 1965/66.	"	257.07.080
Regular Estimate for -do-	"	257.95.848

The estimated disbursements for the ensuing year exceed the disbursements for the current year, as estimated in the Budget Estimate by Rs. 4.81.450 and as estimated in the Regular Estimate by Rs. 3.92.682-

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

	Recipts.	
Salt.	Rs.	2.00.000.
Stamps.	"	1.00.000.
Police.	"	3.12.000.
Marine	"	5.100.
Education.	"	8.700.

The

The heads of decrease are,

Land Revenue	Rs. 3.25.000
Abkarry	" 1.00.000
Income tax	" 8.50.000
Customs	" 6.18.000
Mint	" 1.83.500
Law and Justice	" 21.000
Interest	" 6.600
Miscellaneous	" 1.19.700.

The heads of increase in the Disbursements are

Interest on Irrigation purposes	72460 ✓
Land Revenue	185633 ✓
Forest	30000 ✓
Abkarry	24400 ✓
Salt	3000 ✓
Mint	5020 ✓
Allowances & Off.s & Pilgs	55260 ✓
~~Miscellaneous Public Depts~~	56807 ✓
Law & Justice	53600 ✓
Police	79400 ✓
Marine	30000 ✓
Superintendence & Stationery & Printing	31426 ✓

The heads of decrease are

Allowances Refunds & Drawbacks	46000 ✓
Income Tax	19500 ✓
Customs	2300 ✓
Land Revenue	6930 ✓
Administration & Religious Depts	11.800. ✓
Education Science & Art	12194 ✓
Medical Services	20809 ✓
Political Agencies & other foreign Services	730 ✓
Allowances & Assignments under Treaties & Engagements	28850 ✓
Miscellaneous	18857 ✓
Superannuation Retired and Compensation allowances	77630 ✓

Receipts.

5- The Land Revenue for the ensuing year was estimated by the Board of Revenue at Rs 4.19.20.000 The Board had reduced the estimate of the Kistna District from Rs 32.14.385 the amount estimated by the Collector to Rs 30.00.000 observing that it would be some time before the District recovered from the effects of the Cyclone.

The

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The Govt however are of opinion that the estimate for this District may fairly be fixed at Rs 31.00.000 for it is only reasonable to expect that some improvement will take place in 1866/67. and it is not to be supposed that the Collector has wholly overlooked the effects of the Cyclone on the prosperity of his District. The estimate for the Tinnevelly District as fixed by the Board, viz, Rs 24.00.000 is also considered to be too low- Although owing to the unfavorable character of the present season the Regular Estimate has been reduced to Rs. 24.35.000, the Budget Estimate having been Rs. 28.91.250. there is no reason

reason to expect that a similar cause will equally affect the receipts for 1866/67 - The Revenue of this District in 1864/65 amounted to Rs 25,01,228 and the average for the last five years is Rs 26,41,000. Under these circumstances the Estimate for Tinnevelly for 1866/67 has been fixed by Govt. at Rs 26.00.000, and the entire Land Revenue of the Presidency is Estimated at Rs 422.75.000.-

Abkarri.

The Estimate under this head has been reduced by one lac, as under the present law the Abkarry Contractors have to provide stamps at their own cost for the large number of

Police.

the Bullion Trade.

The increase under this head is mainly attributable to the anticipated contribution from Municipal funds to the expences of the Police under the Towns Improvement Act.

Miscellaneous receipts.

In the Budget Estimate for 1865/66 the Miscellaneous Receipts were estimated to the Govt at Rs 87000 but this amount was raised by the Govt of India to Rs. 5,79000. In the regular Estimate for 1866/67 the item had to be reduced to Rs 4,60,000 with reference to the actual receipts in the first six months.

Charges.

The Increase under this head is caused partly by an augmentation to the Capital of the Civil Service Annuity fund to meet the annuities of a larger number of Civil servants who now retire from the service each year, and partly by large investments made by the Civil Fund.

Interest on Service Funds & other Accounts.

This is a very fluctuating charge. He Govt. Consider the provision made in the estimate, viz. Rs 115.000 to be sufficient.

Refunds & Drawbacks.

The increase under this head is mainly attributable to the revision of

Land Revenue.

of documents executed in connection with the farms, but a corresponding increase has been entered under Stamp Revenue.

Customs.

The Board of Revenue estimated the receipts under this head at Rs 19.74.000 against Rs 20.38.777 the actual Revenue in 1864/65 and Rs 22.00,000 the estimate for 1865/66. The Board attributed the decrease to the generally depressed condition of trade and to the discontinuance of the collection of Frontier duties between the British Dominions and the Native States of Travancore and Cochin. Looking however to the collection for the first

six

six months of the current year which amounted to Rs 9,70,070, while in the corresponding half of 1864/65 the revenue amounted to Rs 935822, the Govt. consider that the estimate may safely be fixed at Rs 20.00.000.-

Salt.

The Salt Revenue is steadily increasing from year to year, and in the opinion of the Govt. may be safely estimated at Rs 1.08.00000.-

Stamps.

The increase of Rs 1.00.000 under this head has been already explained.

Mint.

The decrease of Rs 1.83.500 under this head is attributable to the depressed state of the

Forests.

of the Collectors' and Taluq establishments which is now nearly completed, and to the formation of establishments for the revision of the assessment in the districts of Tinnevelly and Nellore.

The increase of Rs 30,000 is to provide for an extension of the operations of the Department. The actual receipts for the past three years show that there has been a progressive increase in the Revenues from this source.

		Rs
Actual receipts	62/63 -	1,81,435
	63/64 -	2,45,063
	64/65 -	2,98,510

Abkarri

The increase is caused by a rise in the price of arrack, and

A part of the increase under this head is nominal owing to the introduction of the Ryotwar system into the Godavery District under which the gross receipts collected for the allowances of the village servants are credited to Govt. and the allowances are paid from the public treasury.

Allowance to District & Village officers.

The increase under the head of Law and Justice is mainly in the Jail Department, the estimate for which owing to the increase in the number of prisoners and

Law & Justice.

and in the price of food and clothing and appointment of paid officers to superintend the Central and District Jails, has been fixed at Rs 563.000. against Rs 490.000, the Budget Estimate for the current year. There is also a large increase in the Registration Department caused principally by an expected increase in the amount of Commission. There is a corresponding increase under the head of fees in the items of receipts.

Police

The increase of Rs 53.600 is to provide for the cost of constructing police huts and other

Petty

Petty buildings the charges for which under the Financial Resolution of the Govt of India of 31st October 1865, No 2787, have been transferred from the Public Works to the Police Budget. Practically there is an estimated decrease in the State expenditure on the Police, provision being made in the estimate of receipts for a contribution of Rs 300,000 from municipal funds towards the cost of the Police force in towns.

Marine

The large increase in the Marine estimate chiefly arises from the necessity for making a larger provision of the cost of Coal and fuel with reference to the probable requirements of the Department.

Education, Science & Art

The charges under this head have been fixed by Govt at Rs 9.00.000 which though lower than the Budget Estimate for the current year leaves a margin of nearly Rs ~~11.6~~ 80000 ~~79,270~~ over the Regular Estimate.

Stationery & Printing

There is a considerable increase in the Estimate for printing which is mainly caused by the large number of books and forms which have now to be printed for the Registration Department and for the Police.

The

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

Fort St. George
6th February 1866

Financial 1866 Departt.

No. 61.

To

The Secy. to the Govt.
of India
Finl. Department.

No. 135

Dated 6th February 1866.

The Civil Budget
Estimate for 1866-67
reviewed and submitted
to the Govt of India —

3.