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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 21	Press / Mis.
Dated 15-1-	18 38.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 15th January 1868.

No. 34. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 15th January 1868, No. 21.

I am directed by His Excellency the Governor in Council to submit, for the consideration of the Governor General in Council, the Civil Budget Estimate of this Presidency for the year 1868-69.

2. The receipts from all sources are estimated at Rupees 748,08,500, and exhibit a net increase of Rupees 12,82,700 above the estimate for the current financial year. The expenditure is estimated at Rupees 295,55,080, or Rupees 7,31,880 in excess of the estimate for 1867-68.

3. The particulars of increase and decrease between the estimates for 1867-68, and 1868-69 under the heads of Receipts and Expenditure, respectively, are as follows :—

RECEIPTS.

Increase.	Amount of increase. Rupees.
Land Revenue...	4,95,000
Forest...	50,000
License Tax...	1,25,000
Customs...	3,22,000
Salt...	7,00,000
Law and Justice...	26,000
Education...	10,900
Total...	17,28,900

Decrease.	Amount of decrease. Rupees.
Abkarry...	3,50,000
Stamps...	5,000
Mint...	3,600
Police	4,000
Marine...	5,100
Interest...	19,400
Miscellaneous...	59,100
Total...	4,46,200

EXPENDITURE.

Increase.	Amount of increase. Rupees.
Interest on Service Funds, &c....	77,700
Allowances, Refunds, and Drawbacks...	19,500
Forest...	36,800
Abkarry...	33,000
Customs...	11,200
Salt	2,05,800
Stamps...	34,000
Administration and Public Department...	12,430
Law and Justice...	1,22,230
Police...	29,230
Marine...	8,750

Education, Science, and Art...	1,38,030
Ecclesiastical...	22,280
Medical Services...	1,79,020
Stationery and Printing...	40,870
Political Agencies and other Foreign Services...	1,620
Superannuation, Retired, and Compassionate allowances... ...	42,930
Total...	10,15,390

Decrease.	Amount of decrease. Rupees.
Land Revenue...	1,24,560
Mint...	20,280
Allowances to District and Village Officers...	10,000
Allowances and Assignments under treaties and engagements... ...	1,18,730
Miscellaneous...	9,940
Total...	2,83,510

RECEIPTS.

4. *Land Revenue.*—The Board of Revenue estimate the receipts from land revenue at Rupees 434,00,000, or four lakhs in excess of their estimate for 1867-68, and Rupees 10,07,872 above the actual collections (Rupees 423,92,128) for twelve months, or from 1st May 1866 to 30th April 1867. This seems to be a rather high estimate, and was made before the failure of the north-east monsoon was an ascertained fact; but the progress of the land revenue in the current year has been very remarkable, and a considerable portion of the anticipated increase may be realized. The collections during six months of 1866, *i. e.*, from April to September, amounted to Rupees 159,08,034, while during the same period in 1867, they rose to Rupees 177,94,072, representing an increase of Rupees 18,86,038. The increase is distributed over sixteen of the nineteen districts, and is apparently due to an extension of cultivation brought about by the revision of assessment, and the favorable character of the season. The Accountant General anticipates in his regular estimate for the current year an increase of Rupees 5,55,000 over the Budget Estimate; this Government has, therefore, fixed the estimate for the ensuing year at Rupees 4,35,00,000, to which a sum of Rupees 50,000 has been added by the Accountant General, being the amount of commutation of collections in the Island of Seringapatam.

5. *Forest.*—The revenue from this source was estimated by the Conservator of Forests at Rupees 4,20,000, or Rupees 20,000 in excess of the estimate (Rupees 4,00,000) for 1867-68. The actual collection during eleven months of 1866-67, or from 1st May to 31st March, was Rupees 3,38,608. The Conservator does not expect to realize more than Rupees 3,80,000 in the current year. The statement of receipts for the second quarter shows that a sum of Rupees 1,89,715 has been actually collected during the first six months, against Rupees 1,08,000 realized during the corresponding period of the past year. It is observed, however, from the transactions of the Forest Department that the collections of the second half of the year are generally much greater than that of the first half, and it is most probable that the collection during the second half of the current year will not be less than Rupees 2,50,000. For these reasons, the Conservator's estimate has been raised from Rupees 4,20,000 to Rupees 4,50,000.

6. *License Tax.*—The estimated receipts from this source by the Board of Revenue have been increased by Government from Rupees 6,85,000 to the round sum of Rupees 7,00,000, and by the Accountant General to Rupees 7,25,000, the sum of Rupees 25,000 being the probable amount of recoveries from the pay of public servants at the Presidency.

7. *Customs.*—The estimate for 1868-69 has been fixed at Rupees 24,00,000, or Rupees 3,22,000 above the estimate for the current year. The actual collections from 1st May 1866 to 30th April 1867 were Rupees 21,32,963, or Rupees 2,67,037 less than the budget estimate for the ensuing year. The collections for the first six months of 1867, however, amounted to Rupees 12,03,385, against Rupees 10,38,910 in the corresponding period of 1866; and as the Trade Returns for the subsequent months exhibit much improvement, the estimate for the next year has, as above stated, been fixed at Rupees 24,00,000.

8. *Salt.*—The estimated receipts for 1868-69 from salt amount to Rupees 131,00,000, or Rupees 7,00,000 in excess of the estimate (Rupees 124,00,000) for 1867-68. The Government entertain some doubt whether more than Rupees 120,00,000 will be collected out of the estimate for the current year; but, considering that there was an increase of nearly eleven and a half lakhs in 1866-67 over the revenue of 1865-66, notwithstanding the increase of price from Rupees 1-8-0 to Rupees 1-11-0 the maund, the anticipated increase in the collections for the ensuing year does not appear to be excessive.

9. *Stamps.*—The Board of Revenue estimate the income under the head of stamps at Rupees 41,25,000, or Rupees 75,000 above the estimate (Rupees 40,50,000) for 1866-67. The actual collections during twelve months in 1866-67 amounted to Rupees 30,54,847. The Board observe that if Act XXVI of 1867 continues in force, the receipts from stamps will increase very considerably, but that, in the present state of uncertainty regarding the Stamp Law, they have deemed it expedient not to raise the estimate to any considerable extent. The Government, however, are under the impression that the revision of the Stamp Act will not be carried out so far as to neutralize the larger revenue which is expected from this source, and consider, therefore, that the estimate for 1868-69 may be fixed at Rupees 40,00,000.

10. *Law and Justice.*—The estimate of Rupees 7,61,000 is based, as shown by the Accountant General, partly upon departmental returns, and partly upon the average of the actual receipts during the last three years.

11. *Education.*—The receipts for 1868-69 are estimated at Rupees 59,100, or Rupees 10,900 in excess of the current year's receipts, as the actual receipts for twelve months in 1866-67 amounted to Rupees 52,966.

12. *Abkarry.*—The decrease under this head of Rupees 3,50,000 arises from the circumstance of the estimate for 1867-68 having been based on the rents realized at the sales in 1866, but, the contractors having failed in some of the Districts, the farms were resold at a reduced price, and it is expected that this will tend to check competition at the next sale of the farms. The estimate of Rupees 53,00,000 for 1868-69 is, however, Rupees 6,28,154 above the actuals of twelve months in 1866-67.

13. *Interest.*—The estimated receipts are Rupees 1,14,800 or Rupees 19,400 below the estimate for 1867-68. The decrease is chiefly in the item of dividend in the Government shares in the Capital Stock of the Bank of Madras.

14. *Miscellaneous.*—The receipts under this head for the last four years show a gradual falling off, and the estimate Rupees 4,10,900 for 1868-69 is, therefore, less than the estimate for 1867-68 by Rupees 59,100.

CHARGES.

15. *Interest on Service Funds and other Accounts.*—The increase of Rupees 77,700 is to be ascribed to a gradual increase of the capital of the Civil Service Annuity Fund, and of the cash balance of the several Service Funds and of the Government Savings' Bank.

16. *Refunds and Drawbacks.*—The expenditure under this head must be regarded as a fluctuating one, and the probable outlay for 1868-69 of Rupees 1,35,000 may be considered ample.

17. *Forest.*—The estimated charge of Rupees 3,09,800 exceeds the current year's estimate by Rupees 36,800, in order to provide for the extension of operations in several forests during 1868-69, especially in South Canara for supplying the Government of Bombay with black-wood,

and for an increase in the forest establishment. The Forest Department is growing in importance, and its operations are being steadily extended. The revenue is likewise increasing.* The estimated net revenue for the year will be Rupees 1,40,200†.

	Estimated	Receipts.	Charges.	Net Revenue.
		Rs.	Rs.	Rs.
*	1864-65	3,11,778	1,89,957	1,21,821
	1865-66	3,26,204	2,53,582	72,622
	1866-67	3,38,608	2,17,171	1,21,437

		Rs.
†	Receipts	4,50,000
	Expenditure	3,09,800
	Net Revenue	1,40,200

18. *Abkarry.*—The increase under this head of Rupees 33,000 is occasioned by provision being made partly to meet the enhanced prices of Colombo Arrack, &c., and partly the registration charge on the re-sale of the farms in 1868-69.

19. *Customs.*—The increase of Rupees 11,200 is to be attributed to the appointment of an Assistant Appraiser with an establishment, under the authority conveyed by the Secretary of State in his Despatch dated the 14th September 1867, No. 323; to an increase from Rupees 5 to 6 in the pay of the Peons in the Customs Department, which received the confirmation of the Government of India in Resolution No. 2552, dated the 13th September 1867; and to the provision made for the construction of twenty-one permanent watching stations for the use of the Customs Establishment.

20. *Salt.*—The increase of Rupees 2,05,800 in the expenditure proposed to be incurred under this head has arisen from provision having been made in the estimate for the purchase and manufacture of a larger quantity of salt than in the current year, in order to meet increased demand. It will be seen from paragraph 8 of this letter that it is expected that the receipts from salt will amount to Rupees 7,00,000 in excess of the estimate for 1867-68, while the additional outlay will be less than a third of the anticipated receipts.

21. *Stamps.*—An additional charge of Rupees 34,000 has been provided in the estimate for 1868-69 to meet the cost of an additional Establishment which has been employed at the Madras Mint for the introduction of the Bicoloured Stamps, as well as for the discount which will have to be made on the more extensive sale of stamps in the ensuing year.

22. *Administration and Public Departments.*—There is an increase of Rupees 12,430 in the Departments referred to, provision having been made to meet contingent charges; for an increase to the Establishments of the Military and Revenue Secretariats; for the increased salary of the Secretary to the Commissioner for the Uncovenanted Civil Service Examinations; for stipends to Examiners, in consequence of a progressive increase in the number of candidates who present themselves for examination; for clerks and servants in the Currency Department; and for the salary of the Controller, &c., of the Money Order Office.

23. *Law and Justice.*—The expenditure* for 1868-69 exceeds that estimated for 1867-68† by Rupees 1,22,230. This amount includes several items, chiefly appertaining to an increase to the salary of the Assistant Registrar of the Original Branch of the High Court; the revision of the establishment of that Court; diet allowances to witnesses; to a variation in the charge under the head of Criminal Courts, being a proportion of the charges under grant "5 Land Revenue"; and to the expenditure on account of Jails.

* Rupees... 13,08,860
† Rupees... 12,96,430

24. *Jails.*—The Inspector General of Jails estimates the probable outlay, including advances, at Rupees 8,52,330, which is Rupees 54,050 in excess of the budget provision for 1867-68, and Rupees 93,827 in excess of the actuals for 11 months, or from the 1st May 1866 to the 31st March 1867. The excess is chiefly under the head of Rations, viz., Rupees 53,469 in consequence of the introduction of the new scale of diet in some of the Jails in which it was

	Rs.
1868-69...	...8,52,330
1867-68...	...7,98,280
Excess.....	54,050

	Rs.
Estimate for 1868-69...	...8,52,330
Actuals for 1866-67...	...7,58,503
Excess...	93,827

not adopted last year, and to the increased expenditure consequent on the establishment of four additional Jails. It will be seen, however, that the increase on account of rations over the actuals in 1866-67 is not above Rupees 4387. The increase of Rupees 7981 under the head of "Fixed Establishments" has arisen from the additions made to the Central Jail establishments at Vellore, Trichinopoly, and Cannanore, as well as to other Jails.

	Rs.
Estimate for 1868-69.....	5,00,800
Actuals for 1866-67.....	4,96,413
Increase...	4,387

Provision has been made for an increased outlay on account of manufactures to the extent of Rupees 3870, but this, it is expected, will be covered by the larger sale of Jail manufactures. The Inspector General of Jails estimates the probable judicial receipts at Rupees 65,530, but the Governor in Council would, for the reasons assigned by the Accountant General in the column of remarks, reduce it to Rupees 50,000, which will still be in excess of the estimate for 1867-68 by Rupees 10,000.

25. *Police.*—The Inspector General of Police estimates the disbursements on account of the Police Force at Rupees 39,25,500, inclusive of Rupees 57,200, the cost of erecting Police huts and the repair of existing buildings. This estimate exceeds the estimated outlay‡ for 1867-68 by Rupees 3247, but it will be seen that it is less than the aggregate expenditure (Rupees 39,39,407, as per Accountant General's Books) incurred for twelve months, or from 1st May 1866 to the 30th April 1867, by Rupees 13,907. In accordance with the sanction of the Government of India, dated the 19th January 1865, No. 599, provision has been made in the Budget for the pay and allowance of six additional 2nd Class Assistant Superintendents of Police, which involves an increase of Rupees 28,800, as compared with the amount entered in the current year's Budget, in which it was not practicable to include the charge. The cost of clothing is estimated at Rupees 3,25,540, or Rupees 19,464 in excess of the allotment for 1867-68. The estimate for 1868-69 is based on the actual requirements of the year. As above noticed, a sum of Rupees 57,200 has been provided for erecting Police huts, &c. The Inspector General of Police explains that Rupees 31,700 of this amount can be met from the fixed budget limit of Rupees 39,00,000, leaving Rupees 25,500 to be assigned as an additional grant. It will be observed that there is a large decrease of Rupees 21,492, on account of the Kurnool Mounted Police, which was disbanded under the orders of this Government, dated the 15th January 1867, No. 971. The Governor in Council trusts that the Budget Estimate of the Police will be sanctioned without diminution, as he is statisfied that every endeavour has been made to keep the expenditure as low as is consistent with efficiency. The estimated receipts in this department amount to Rupees 26,520. A detailed communication regarding the organization and cost of the Police of this Presidency will shortly be laid before the Supereme Government.

‡ Rupees 39,22,253.

26. *Marine.*—Provision has been made in the estimate for additional cooly hire for carrying coal from the beach to Marine Godowns; for new lanterns for the Light Houses at Santopilly, Point Divi, Armeghon, and Pulicat; and for an increased outlay on account of coal and fuel, the allotment* for the current year having proved wholly insufficient, as explained by the Accountant General.

* Rupees 38,120.

27. *Education, Science, and Art.*—In this Department the estimated outlay for 1868-69 amounts to Rupees 9,31,978, which is Rupees 1,21,436 in excess of the current year's estimate. The actuals for 1866-67, or for the eleven months ending the 31st March 1867, was Rupees 6,22,063. The present estimate includes the increases recommended by this Government under date the 9th March 1867, Letter No. 72, and 6th July 1867, Letter No. 215, for the Educational Department. The outlay on account of grants-in-aid has been increased from Rupees 1,50,000 entered in the

Budget for 1867-68 to Rupees 1,80,000, or Rupees 30,000 in excess. The actuals for 1866-67 were Rupees 1,28,482. It is anticipated that under the operation of the modified Grant-in-aid Rules sanctioned by this Government under

Letter to Government of India, dated 25th October 1867, No. 336.

date the 20th October 1867, No. 335, the entire estimated outlay will be taken up in 1868-69. The operations of the Educational Department are being steadily and advantageously extended, and the proposed increase of Rupees 1,21,430 in the ensuing year is, in the opinion of the Governor in Council, not more than is essential to meet the requirements of the Department.

28. *Government Central Museum.*—In the estimate for 1868-69 for this institution, is included the full effective pay and allowances of the Superintendent, Captain J. Mitchell, which involves a nominal increase of Rupees 2856-12-0 per annum.

29. *Observatory.*—In the estimate of the Madras Observatory, provision has been made for a Deputy Astronomer on a salary of Rupees 2400, although it is uncertain whether the appointment of a Deputy will be sanctioned by the Secretary of State at present.

30. *Chinchona Plantations.*—In the estimate for the Government Chinchona Plantations, &c., is added a sum of Rupees 19,000 for the Quinologist to Government.

31. *Ecclesiastical.*—The chief increase under this head arises from the salary of the Senior Chaplains having, under the instructions of the Secretary of State, been raised from Rupees 700 to 800.

32. *Medical Services.*—Of the increase of Rupees 1,79,020, Rupees 1,35,679 is the result of the revision of the salaries of the Medical Officers in conformity with the Notification of the Government of India, dated the 4th April 1867, No. 370, and to certain departmental transfers. The balance, Rupees 43,341, is comprised of several minor items which are fully explained by the Accountant General.

* Rupees 1,08, 979
" 24,600
" 2,100
Rupees...1,35,679

33. *Stationery and Printing.*—The increase of Rupees 40,870 has arisen in consequence of additional provision having been made for the purchase of a large quantity of stationery in the ensuing year, and to an increase in the Government Press Establishment, rendered necessary by an increase of work.

† Rupees 1,24,560
‡ Rupees 1,18,730
2,43,290

34. It will be seen that, under the heads of "Land Revenue†," and "Assignments under Treaties and engagements," there is a large decrease of Rupees 2,43,290‡.

35. The other items call for no special notice.

(Signed) R. S. ELLIS,
Chief Secretary.

Exd. J. H. Burns.

desp 16 Jan the Budget Estimates

7

Financial Department.

No. 21.

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 Governor General in Council the final Budget Estimate of this Presidency for the year 1868-69.

2. The receipts from all sources are estimated at Rupees ~~[illegible]~~ 748,08,500 and exhibit a net increase of Rupees 12,27,700 above the estimate for the current financial year. The expenditure is estimated at Rupees 29,55,080, or Rs. 7,31,880, in excess of the estimate for 1867-68.

3. The particulars of increase and decrease between the

the Estimates for 1867-68 and 1868-69 under the heads of Receipts and Expenditure, respectively are as follows.—

Receipts.

Increase.	Amount of increase Rs.
Land Revenues	49,000
Forest	50,000
Licence Tax	125,000
Customs	322,000
Salt	700,000
~~Stamp~~	~~295,000~~
Law and justice	25000
Education	10900
Rs. ~~1,022,900~~	1728,900

Decrease.	Amount of decrease
Abkarry	350,000
Mint ××	3600
Police	40,000
Marine	5,200
Interest	19,100
Miscellaneous	59,100
×× Rs.	441,200
Stamps	5000
	446200

Expenditure.

Increase.	Amount of increase
Interest on Service Funds &c.	77,700
Allowances, Refunds & Drawbacks	19,500
Forest	36,800
Abkarry	33,000
Customs	11,200
Salt	205,800
Stamps	34,000
Administration & Public Dept.	12,430
Law and justice	122,230
Police	29,230
Marine	8,750
Education, Science & Arts	138,030
Ecclesiastical	22,280
Medical Services	179,020
Stationery and Printing	40,870
Political Agencies & other Foreign Services	1620.
Superannuation, Retired & Compassionate allowances	47,930.
Rupees	1015390.

Decreases.

	Amount of Decrease
Land Revenue	124,660
Mint	20,780
Allowances to Districts and Village officers	10,000
Allowances and Assignments under Treaties and Engagements	118,730
Miscellaneous	9,940
	Rs. 283,570

Receipts.

Land Revenue.

4. The Board of Revenue estimate the receipts from Land Revenue at Rupees 4,34,00,000, or four lacs in excess of their Estimate for 1867-68, and Rs. 10,07,872, above the actual collections (Rs. 4,23,92,128) for twelve months or from 1st May 66 to 30th April 1867. This seems to be a rather high estimate and was made before the failure of the N.E. Monsoon was as now imminent but the progress of the Land Revenue in the current year has been very remarkable and a considerable portion of the anticipated increase may be realized. The collections during six months of 1866, i.e. from April to September amounted to Rs. 1,59,08,034, while during the same period in 1867, they rose to Rs. 1,77,94,072 representing an increase of Rupees 1886,038. The increase is distributed over sixteen of the nineteen districts, & is apparently due to an extension of Cultivation brought about by the revision of Assessment, and the favorable character of the season. The Accountant General anticipates in his regular Estimate for the current year an increase of Rupees 5,35,000 over the Budget Estimate, this Govt has therefore fixed the Estimate for the ensuing year

I would say "has an accountant fact". It is more than imminent

H. E. H.

year ab^t Rupees 485,00,000. to which a sum of Rs. 50,000 has been added by the Accountant General, being the amount of Commutation of Collections in the Island of Seringapatam.

Forest.

5 The Revenue from this source was estimated by the Conservator of Forests ab^t Rs. 420,000, or Rs. 20,000 in excess of the Estimate (Rupees 400,000) for 1867-68. The actual Collection during eleven months of 1866-67 or from 1st May to 31st March was Rs. 3,38,608. The Conservator does not expect to realize more than Rs. 380,000 in the current year. The Statements of Receipts for the Second quarter shows that a sum of Rs. 189,715 has been actually collected during the first six months, against Rupees 108,000 realized during the corresponding period of the past year. It is observed however from the transactions of the Forest Department that the Collections of the second half of the year are generally much greater than that of the first half, and it is most probable that the Collections during the second half of the current year will not be less than Rs. 250,000. For these reasons the Conservators Estimate has been raised from Rs. 420,000 to Rs. 450,000.

Excise Tax.

6 The Estimated receipts from this source by the Board of Revenue have been increased by Govt. from Rs. 685,000 to the round sum of Rs. 700,000, and by the Accountant General to Rs. 775,000. The

sum

sum of Rs. 25,000 being the pro-
bable amount of recoveries
from the pay of public Ser-
vants at the Presidency.—

Customs.

7. The Estimate for 1868-
69 has been fixed at Rs. 24,00,000
or Rs. 3,22,000 above the Estimate
for the current year. The actual
Collections from 1st May 1866
to 30th April 1867 were Rs. 21,32,963
or Rs. 2,67,037 less than the Bud-
get Estimate for the ensuing
year. The Collections for the
first six months of 1867 how-
ever amounted to Rs. 12,03,385
against Rs. 10,38,910, in the cor-
responding period of 1866, and
as the Trade Returns for the
subsequent months exhibit
much improvement, the
Estimate for the next year
has, as above stated, been
fixed at Rs. 24,00,000.—

The

Salt.

8. The Estimated re-
ceipts for 1868-69 from Salt
amount to Rs. 1,31,00,000 or
Rs. 7,00,000 in excess of the Esti-
mate (Rs. 1,24,00,000) for 1867-68.
The Govt. entertain some doubt
whether more than 1 Rupees
120,00,000 will be collected out
of the Estimate for the current
year, but considering that
there was an increase of
nearly eleven and a half
lacs in 1866-67 over the
revenue of 1865-66, notwith-
standing the increase of
price from Rs. 1-8-0 to Rs.
1-11-0 the brand, the
anticipated increase in
the Collections for the ensuing
year does not appear to
be excessive.—

Stamps.

9. The Board of
Revenue Estimate the
income

income under the head of Stamps at Rs. 4,25,000, or Rs. 75,000, above the Estimate (Rs. 40,50,000) for 1866-67. The actual Collections during twelve months in 1866-67 amounted to Rs. 30,54,847. The Board observe that if Act XXVI of 1867 continues in force, the receipts from Stamps will increase very considerably, but that in the present state of uncertainty regarding the Stamp Law, they have deemed it expedient not to raise the Estimate to any considerable extent. The Govt. however are of opinion that the revision of the Stamp Act will not be carried out so far as to neutralize the larger revenue which is expected from this source, and consider therefore

I must say, in this para it is stated "are under" impression. It can be only an impression - but at present it is really impossible to say that changes may not be made in the Stamp Act & I would not venture at more than 40 Lakhs.

4th N. WOR

Law and Justice

Education

Abkarry

therefore that the Estimate for 1868-69 may be safely fixed at Rs. 1,80,00,000.

10. The Estimate of Rs. 7,61,000 is based as shown by the Account and General partly upon departmental returns and partly upon the average of the actual receipts during the last three years.

11. The receipts for 1868-69, are estimated at Rs. 59,100 or Rs. 10,900 in excess of the current year's receipts, as the actual receipts for twelve months in 1866-67 amounted to Rs. 52,966.

12 The decrease under this head of Rs. 3,50,000 arises from the circumstance of the estimate for 1867-68 having been based on the rents realized at the sales in 1866, but the contractors having failed in some of the Districts the farms were resold at a reduced price and it is expected that this will tend to check competition at the next sale of the farms. The

estimate

estimate of Rs. 53,00,000 for 1868-69, is however Rs. 6,28,154 above the actuals of twelve months in 1866-67.

13. The estimated receipts are Rs. 1,14,800 or Rs. 19,400 below the estimate for 1867-68. The decrease is chiefly in the item of Dividends on the Government shares in the Capital stock of the Bank of Madras.

Interest

14. The receipts under this head for the last four years show a gradual falling off, and the estimate Rs. 4,10,900 for 1868-69 is therefore less than the estimate for 1867-68 by Rs. 59,100.

Miscellaneous

15. The increase of Rupees 77,700 is to be ascribed to a gradual increase of the Capital of the Civil Service Annuity Fund, and of the Cash balance of the several service Funds and of the Government Savings Bank.

Charges.

Interest on Service Funds and other Accounts

The

Refunds and Draw backs

16. The expenditure under this head must be regarded as a fluctuating one, and the probable outlay for 1868-69 of Rs. 1,35,000, may be considered ample.

Forest

17. The estimated charge of Rs. 3,09,800 exceeds the current years estimate by Rs. 36,800 in order to provide for the extention of operations in several forests during 1868-69, especially in South Canara for supplying the Government of Bombay with Black wood, and for an increase in the Forest establishment. The Forest Department is growing in importance, and its operations are being steadily extended. The revenue is likewise increasing. The estimated net revenue for the Year will be Rupees 1,40,200.

	Receipts	Charges	Net Revenue
1864-65	3,11,778	1,89,957	1,21,821
1865-66	3,26,204	2,53,582	72,622
1866-67	3,38,608	2,17,171	1,21,437

Estimates

Receipts	4,50,000
Expenditure	3,09,800
Net Revenue Rs.	1,40,200

Abkarry

18. The increase under this head of Rs. 33,000 is occasioned by provision being made partly

to

to meet the enhanced prices of Colombo Arrack &c., and partly the Registration Charge on the re-sale of the farms in 1868-69.

Customs

19. The increase of Rs. 11,200 is to be attributed to the appointment of an Asst. Appraiser with an establishment under the authority conveyed by the Secy. of State in his Despatch dated the 15th September 1869 No. 323; to an increase from Rs. 5 to 6 in the pay of the peons in the Customs Department, which received the Confirmation of the Government of India in Registration No. 2552 dated the 13th Septr. 1869, and to the provision made for the construction of twenty one permanent Watching Stations for the use of the Custom Establishment

Salt

20 The increase of Rupees 2,05,800 in the expenditure proposed to be incurred under this head has arisen from provision having been made in the Estimate for the purchase and Manufacture of a larger quantity of Salt than in the Current Year in order to meet increased demand. It will be seen from paragraph 8 of this letter that it is expected that the receipts from Salt will amount to Rupees 7,00,000 in excess of the estimate for 1867-68, while the additional outlay will be less than a third of the anticipated receipts.

Stamps

21. An additional charge of Rs. 34,000 has been provided in the estimate for 1868-69 to meet the cost of an additional Establishment which has been employed at the Madras Mint for the introduction of the Bi-coloured Stamps, as well as for the discount which will have to be made on the more extensive Sale of Stamps

in

in the ensuing year-

22- There is an increase of Rs. 12,430 in the Departments referred to, provision having been made to meet the charges of Musical Instruments for the Governor's Band, for Contingent charges, for an increase to the Establishments of the Military & Revenue Secretariats, for the increased salary of the Secy to the Commissioner for the Encouragement of Civil Service Examination for Stipends to Examiners in consequence of a progressive increase in the number of Candidates who present themselves for Examination, for Clerks and Servants in the Currency Department, and for the salary of the Controller &c of the Money Order Office-

Administration & Public Departments-

I must omit mention of this. It is a matter of petty detail.

Yes
Sir N.
I would put this at
Establish the Band.
N.

Law and Justice

Rupees 1308860

Rupees 1296130-

23- The expenditure for 1868-69 exceeds that estimated for 1867-68, by Rupees 12,730- This amount includes several items, chiefly appertaining to an Increase to the Salary of the Asst. Registrar of the Original Branch of the High Court- The revision of the Establishment of that Court- Diet allowances to Witnesses- & a variation in the charge under the head of Criminal Courts, being a proportion of the charges under grant 5 Land Revenue, and to the expenditure on account of Jails. The Inspector General of Jails estimates the probable outlay, including advances, at Rs. 857,330, which is Rupees 57,050- in excess of the Budget provision for 1867-68 and Rs. 93,827 in excess of the actuals

Jails.

1868-69 — Rupees 857,330-
1867-68 —— " —— 798,280-
Excess- 57,050-

Estimate for 1868-69- Rs. 857,330-
Actuals for 1866-67 —— " —— 763,503-
Excess- 93,827-

actuals for 11 months, or from the 1st May 1866 to the 31st March 1867. The excess, is chiefly under the head of Rations, Viz. Rs. 53469, in consequence of the introduction of the new scale of diet in some of the jails in which it was not adopted last year, and to the increased expenditure consequent on the establishments of four additional jails. It will be seen, however, that the increase on account of Rations over the actuals in 1866-67, is not above Rs. 4387. The increase of Rs. 7981, under the head of "Fixed Establishments", has arisen from the additions made to the Central jail Establishments at Vellore, Trichinopoly & Tannanore, as well as to other jails.

Estimate for 1868-69 — Rs. 500800
Actuals for 1866-67 — " 496413.
Increase 4387.

Provision

Provision has been made for an increased outlay on account of manufactures to the extent of Rs. 3870, but this, it is expected, will be covered by the larger sale of Jail manufactures. The Inspector General of Jails estimates the probable Judicial Receipts at Rs. 55,530, but the Governor in Council would, for the reasons assigned by the Accountant General in the Column of Remarks, reduce it to Rupees 50,000, which will still be in excess of the estimate for 1867-68 by Rs. 10,000.

Police

25. The Inspector General of Police estimates the disbursements on account of the Police Force at Rs. 39,25,500, inclusive of Rupees 57,700, the cost of erecting Police huts and the repair

of

of existing building - This estimate exceeds the estimated outlay for 1867-68 by Rs. 32417, but it will be seen that it is less than the aggregate expenditure (Rs. 39,39,407 as per Accountant General's Books) incurred for twelve months, or from 1st May 1866 to the 30th April 1867, by Rs. 13907 - In accordance with the sanction of the Government of India, dated the 19th January 1865 No. 599 provision has been made in the Budget for the pay and allowance of six additional 2nd Class Assistant Superintendents of Police, which involves an increase of Rupees 28800, as compared with the amount entered in the current years Budget, in which it was not practicable to include the charge -

Rs. 39,72,753 -

The

11

The cost of clothing is estimated at Rupees 3,25,510, or Rs. 19,464 in excess of the allotment for 1867-68. The estimate for 1868-69 is based on the actual requirements of the year - As above noticed a sum of Rs. 57,200 has been provided for erecting Police huts for - The Inspector General of Police explains that Rupees 31,700 of this amount can be met from the fixed Budget limit of Rs. 39,00,000, leaving Rs. 25500 to be assigned as an additional grant - It will be observed that there is a large decrease of Rs. 21,492, on account of the Armed Mounted Police, which was disbanded under the orders of this Government, dated the 15th January 1867, No. 971 - The Governor in Council trusts that the Budget Estimate of the Police will be sanctioned without diminution

Diminution, as he is satisfied that every endeavour has been made to keep the expenditure as low as is consistent with efficiency. The estimated receipts in this Department amount to Rupees 26,570.—

25. Provision has been made in the Estimate for additional coolly hire for carrying coal from the beach to marine godowns, for new lanterns for the Light Houses at Santapillay, Point Devi, Armeghan, and Puliah and increased outlay on account of Coal and Fuel, the allotment for the current year having proved wholly insufficient as explained by the Accountant Genl.

26. In this Department the estimated outlay for 1868-69 amounts to Rs. 9,31,972, which is Rs. 1,24,130 in excess of the current year's estimate. The actuals for 1866-67, or for eleven months ending the 31st March 1867 was Rupees 6,22,068. The present estimate includes the increases recommended by this Govt. under date the 9th March 1867 Letter No. 72, and 6th July 1867 Letter No. 215 for the Educational Department. The outlay on account of Grants-in-aid has been increased from Rs. 150,000 entered in the Budget for 1867-68 to Rupees 180,000 or Rs. 30,000 in excess. The actuals for 1866-67 were Rs. 1,28,182. It is anticipated that under the operation of the modified Grants-in-aid Rules, sanctioned by this Govt. under date the 20th Oct. 1867 No. 335, the entire estimated outlay

Letter to Govt. of India, dated 25th Oct. 1867 No. 336.

Marine

Education Science and Art.

Rs. 38,120.

Detailed communication regarding the organization & cost of the Police of this Presidency will shortly be submitted to the Supreme Govt.

N.

outlay will be taken up in 1868-69. The operations of the Educational Department are being steadily and advantageously extended, and the proposed increase of Rs. 12,430 in the ensuing year, is, in the opinion of the Governor in Council, not more than is essential to meet the requirements of the Department.

28. In the estimate for 1868-69 for this Institution, is included the full effective pay and allowances of the Superintendent, Captain J. Mitchell, which involves a nominal increase of Rs. 2,836-12-11 per annum.

28. In the estimate of the Madras Observatory, provision has been made for a Deputy Astronomer on a salary of Rs. 2,400, although it

Government Central Museum.

Have the Mesrs. Respectively Establishments at this several stations been provided? Yes. Rs. 18,280

Ecclesiastical.

it is uncertain whether the appointment of a Deputy will be sanctioned by the Secretary of State at present.

29. In the estimate for the Government Chinchona Plantations Demi, is added a sum of Rs. 19,000 for Quino. logist to Govt.

30. The chief increase under this head arises from the salary of the Senior Chaplains having under the instructions of the Secretary of State been raised from Rs. 700 to 800, and also in consequence of the appointment of a Missionary at the Jollarapett Railway Station.

31. Of the increase of Rs. 179,020, Rs. 135,679 is the result of the revision of the Salaries of the Medical Officers

Every Station Chaplaincy is mentioned I must omit this It is not a Chaplaincy - N. 1871

Medical Service.

× Rs. 108,979.
24,600
2,100
Rs. 135,679.

Officers in conformity with the notification of the Govt. of India, dated the 4th April 1867 N. 370, and to certain Departmental transfers. The balance Rs. 43,341 is comprised of several minor items which are fully explained by the Accountant General.

Medical outfit & Drugs in charge of Civil Stations supplied to Bengal &c. &c.?

Lunatic asylums Madras & upcountry Lunatic establishments.

32. The increase of Rs. 40,870 has arisen in consequence of additional provision having been made for the purchase of a large quantity of Stationery in the ensuing year, and to an increase in the Govt. Press Establishment sanctioned necessary by an increase of work.

Stationery & Printing

33. It will be seen that under the heads of Land Revenue, and Assignments under Treaties and Engagements, there is a large decrease of Rs. 2,43,790.

Rs. 1,24,560 ×

Rs. 1,18,730. ⊗

24340

34. The other items call for no special notice.

Cot St. George 15th January 1868

Copy to the Acct General — dated 16/

25

Indget Letr

Mail 1868 Depart

No 21.

To

The Secy: to the Govt

of India

Dated 15 January 1868.

Ans 200 of 68.

Canal

3/-