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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

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FINANCIAL DEPARTMENT.

No. 579.

FROM

THE HONORABLE R. S. ELLIS, C. B.,
Chief Secretary to the Government of Fort Saint George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

I am instructed by His Excellency the Governor in Council to submit, for the sanction of the Governor General in Council, the Civil Budget of this Presidency for the year 1869-70.

2. The revenues and receipts from the several sources described in the Budget are estimated at Rupees 734,67,000, and fall short of the estimate for 1868-69 by Rupees 30,25,300. The expenditure is estimated at Rupees 297,17,620 and exceeds the estimate for 1868-69 by Rupees 9,82,720.

3. The increase and decrease under the heads of receipts and expenditure, between the estimates of the current and the ensuing year, are particularized below :—

RECEIPTS.

Increase.

	RS.
Forest	20,000
Assessed Taxes	1,16,700
Customs	1,50,000
Police	82,000
Marine	3,000
Interest	13,000
Miscellaneous	20,000
Total increase...	4,04,700

Decrease.

	RS.
Land Revenue	5,02,000
Abkarry	3,00,000
Salt	21,00,000
Stamps	5,00,000
Mint	21,000
Law and Justice	6,000
Education	1,000
Total decrease...	34,30,000
Net decrease of the receipts	30,25,300

EXPENDITURE.

Increase.

	RS.
Interest on Service Funds, &c.	35,700
Allowances, Refunds, and Drawbacks	21,000
Land Revenue	35,400
Forest	38,200
Abkarry	1,000
Mint	31,200
Administration and Public Departments	12,220
Law and Justice	19,720
Police	15,200
Marine	60,860
Ecclesiastical	11,990
Medical Services	1,43,240
Stationery and Printing	6,820
Miscellaneous	2,53,000
Superannuation, Retired, and Compassionate allowances	9,92,100
Total increase...	16,77,650

Decrease.

	Rs.
Assessed Taxes	11,800
Customs	1,600
Salt	1,83,800
Stamps	7,000
Allowances to District and Village Officers	3,80,000
Education, Science, and Art	9,100
Political Agencies and other Foreign Services	1,070
Allowances and Assignments under Treaties and Engagements	1,00,560
Total decrease	6,94,930
Net increase of expenditure	9,82,720

RECEIPTS.

INCREASE.

4. *Forest.*—The Acting Conservator of Forests estimates the receipts of the Department for 1869-70 at Rupees 4,70,000 against Rupees 4,24,184, the actuals of 1867-68, and Rupees 4,50,000 the estimate for 1868-69. Judging from the regular estimate for the current year, and the steady progress in the Forest Revenue,* this Government are of opinion that there is every probability of the additional sum of Rupees 20,000 exhibited in the estimate being realized in 1869-70.

	Rs.
* 1865-66	3,21,581.
1866-67	3,38,608.
1867-68	4,24,184.

5. *Assessed Taxes.*—The estimate of the Board of Revenue of Rupees 7,50,000 under the head of License Tax, exceeds the estimate for 1868-69 by Rupees 1,16,700. The actual collections in 1867-68 amounted to Rupees 7,77,126; but the receipts in the first five months of the current year, under the operation of Act IX. of 1868, which came into force on the 1st May 1868, show a decrease of Rupees 2,13,452, and as the full effect of the Act cannot be satisfactorily ascertained till the close of the current financial year, the Government do not consider it advisable to raise the Board's estimate.

6. *Customs.*—The amount expected to be realized from Customs is Rupees 25,50,000. It is Rupees 1,50,000 in excess of the estimate† for 1868-69. The actuals for 1867-68 amounted to Rupees 25,19,019. The Accountant General remarks that there is an improvement in the revenue from Customs, the actuals during the first half of the current year having amounted to Rupees 13,76,052, against Rupees 12,03,392 during the corresponding period of last year. According to the regular estimate the revenue of the current year will be Rupees 26,50,000.

† Rupees 24,00,000.

7. *Police.*—The increase of Rupees 82,000 under Police is, as explained by the Accountant General, due to the *full* amount of the receipts from Municipalities being credited to that head, and to "27 Miscellaneous" being debited with the Government contribution of twenty-five per cent. on the amount raised and expended in each Municipality. The change has been made in order that the estimates may correspond with the actual accounts.

8. *Marine.*—The Marine Estimate‡ of Receipts has been based upon the average of the actuals for the last three years, and is Rupees 3000 in excess of the estimate§ for 1868-69.

‡ Rupees 30,000.
§ Rupees 27,000.

9. *Interest.*—The receipts from this source are estimated at Rupees 1,28,000, which is Rupees 13,000 above the estimate‖ for the current year. The Accountant General states that the excess is due to the progressive increase in the dividends on the Government shares in the capital stock of the Bank of Madras; to additional Government securities appertaining to Savings' Bank deposits; and to interest on arrears of Abkarry, &c.

‖ Rupees 1,15,000.

10. *Miscellaneous.*—There is a net increase of Rupees 20,000 in the estimate for 1869-70, which has been based, as regards "difference of exchange in transactions with the Home Government," on the actuals of the last eighteen months, and in respect of the other items, described in the estimate, on the actuals during the three preceding years.

DECREASE.

11. *Land Revenue.*—The estimate for 1869-70 amounts to Rupees 430,00,000, against Rupees 435,40,000, the estimate for 1868-69, and Rupees 422,70,000 the actual collection in 1867-68. The estimate shows a decrease of Rupees 5,02,000, but the actual decrease omitting the sum of Rupees 3,80,000 transferred to the "Village Service Fund," is not above Rupees 1,22,000. The Board of Revenue explain that the extent to which the agricultural population in several districts suffered from recent droughts, and the transfer of Rupees 3,80,000 for village establishments would not justify a larger estimate. The estimate for 1869-70, inclusive of the sum of Rupees 3,80,000, amounts to Rupees 433,80,000, against Rupees 425,26,000, the average of the actuals of the last three years, and Rupees 429,17,000 the largest revenue realized during the last five years. The Government are of opinion that the estimate of Land Revenue for 1869-70 is fully as much as is likely to be realized; but considering the probable increase in the extent of cultivation, consequent on the revision of assessment, the amount* estimated by the Board of Revenue has been allowed to stand.

* Rupees 430,00,000.

12. *Abkarry.*—The estimate† of the Abkarry revenue falls short of the estimate‡ for 1868-69 by Rupees 3,00,000, and of the actual receipts§ during 1867-68 by Rupees 64,915. A comparison of the revenue in the first six months of the current year, with the corresponding period in the year preceding, shows that there has been a falling off of Rupees 38,879. The several leases will expire in June 1869, but the Board of Revenue, judging from the out-turn of the sales in the current year, anticipate that the heavy losses recently sustained by many of the renters will prevent active competition at the next sales. The Government, therefore, adopt their estimate of Rupees 50,00,000.

† Rupees 50,00,000.
‡ Rupees 53,00,000.
§ Rupees 50,64,915.

13. *Salt.*—The receipts from this source are estimated at Rupees 110,00,000. The estimate for the current year is Rupees 131,00,000, and the actuals of 1867-68 amount to Rupees 109,38,020. It will be observed that there is a decrease in the estimate to the extent of Rupees 21,00,000, as compared with the estimate for 1868-69, while it exceeds the actuals of 1867-68 by Rupees 61,980. The actual collections in the year 1866-67 amounted to Rupees 114,50,000. In 1865-66 to Rupees 101,27,600. The large increase in 1866-67, notwithstanding the alteration in the price from Rupees 1-8-0 to Rupees 1-11-0 the maund, in the early part of that year, induced the Government to approve the Board's estimate of Rupees 131,00,000 for the current year, but the collections during the first five months show a falling of Rupees 4,86,984, and there is little prospect of the full amount of the estimate being realized. The Board of Revenue point out that the extension of the Bombay Railways into the Central Provinces has affected the Salt Revenue of the Northern Districts of Madras. They have fixed the estimate for the ensuing year, as shown above, at a little more than the actuals of 1867-68, as they consider it probable that the opening of the Upper Godavery beyond the second barrier, and the extension of the North-West Line of the Madras Railway to Bellary, and towards the Hyderabad frontier, will counterbalance the causes which have tended to diminish the revenue in the past as well as in the current year.

	Rs.
First five months of 1867-68	42,72,422
Do. of 1868-69	37,85,438
	4,86,984

14. *Stamps.*—The Revenue from the sale of Stamps is estimated at Rupees 38,00,000. The estimate for 1868-69 was fixed by this Government at Rupees 40,00,000, but the Government of India increased it to Rupees 43,00,000. Compared with the latter amount the estimate for 1869-70 exhibits a decrease of Rupees 5,00,000, but it exceeds the actuals‖ of 1867-68 by Rupees 2,62,754. The actuals of the first half of the current year amount to Rupees 18,10,651, or Rupees 1,03,750 in excess of the receipts in the corresponding period of the preceding year.

Vide paragraph 9 of my letter, dated 15th January 1868, No. 21.

‖ Rupees 35,37,246.

Pending the result of the revision of the Stamp Law, which is at present under the consideration of the Government of India, this Government are of opinion that the estimate of Rupees 38,00,000 may be adopted.

15. *Mint.*—The Mint Master has allowed for a falling off in the demand for silver coinage, and has fixed the estimate for 1869-70 at Rupees 1,06,000, or Rupees 21,000 below the estimate* for the current year. The actual receipts in the Mint during 1867-68 amounted only to Rupees 44,064, and during the first half of the current year to Rupees 25,809. As the receipts during the latter period show an improvement, the estimate of Rupees 1,06,000 may possibly be realized.

* Rupees 1,27,000.

16. *Law and Justice.*—The estimate for 1869-70 amounts to Rupees 7,55,000, against the estimate of Rupees 7,61,000 in the current year. The decrease of Rupees 6000 is owing to the transfer to the "Convict Labor Fund" of 95 per cent. of the profits realized by the sale of articles manufactured in the several Jails, less Jailers' commission.

17. *Education.*—The estimated receipts for 1869-70 amount to Rupees 58,000, which sum is Rupees 1000 below the estimate for 1868-69. This difference arises, as explained by the Accountant General, from a gross decrease of Rupees 19,000, and an increase of Rupees 18,000. The former relating chiefly to the transfer of the receipts and charges connected with the Civil Engineering College, and the Madras University to the Public Works Department, and Local Funds, respectively, and the latter to the increase in the receipts from the larger sale of books.

	Rs.
In previous year.....	32,800
In 1867-68	43,400

CHARGES.

Increase.

18. *Interest on Service and other Funds.*—The estimated charges under this head show an excess of Rupees 35,700. This is due, as explained, in reference to a corresponding excess in the current year's Budget, in paragraph 15 of my letter of the 15th January last, No. 21, to an increase in the capital of the Civil Service Annuity Fund, of the cash balance at the credit of the "Service Funds," and of the "Deposits in the Government Savings' Bank."

19. *Allowances, Refunds, and Drawbacks.*—The charge on this account amounts in the aggregate to Rupees 1,36,000, and exceeds the estimate for 1868-69 by Rupees 21,000. It is a fluctuating charge, and the assignment for 1869-70 seems to this Government sufficient to cover all demands. The actuals for 1867-68 amounted to Rupees 1,49,010, and for the first half of the current year to Rupees 82,136, exclusive of refunds on account of License Tax, which, as shown by the Accountant General in his Memorandum, were exceptionally large.

20. *Land Revenue.*—The estimated expenditure under this head shows a net increase of Rupees 35,400, and is distributed under the following heads :—

	Rs.	Rs.
Demarcation Survey.....		2,700
Settlement charges.....		49,700
		52,400
Deduct decrease—		
Collector's Establishment.....	16,100	
Professional Survey.....	900	
		17,000
Net increase...		35,400

The charges for survey and settlement have been reduced as low as is consistent with the efficiency and requirements of the Departments. The increase under the head of Settlement charges is, as briefly explained by the Accountant General, due chiefly to the following causes :—

1*st.*—The full salary of the Inam Commissioners, viz., Rupees 30,000, being provided under settlement.

2*nd.*—An increase of Rupees 5000 in the salary of the Director of Revenue Settlement, the increase being within the sanctioned rate of salary.

3*rd.*—An addition of Rupees 10,020 in consequence of the salary of an Assistant Director having been raised under the Financial Resolution of the Government of India, No. 1805, dated the 22nd August 1868, and partly in consequence of provision having been made in the estimate for 1869-70 for a Covenanted Deputy Director for a portion of the year, for the settlement of the Guntoor Division in the District of Kistna.

A sum of Rupees 1272 has been provided under "Temporary establishment" on account of establishments employed in the Kurnool and Cuddapah Districts for making over land to the Irrigation and Canal Company. This Government, however, are of opinion that the charge should properly appear in the Public Works Department Budget, in which is included the cost of the supervising establishment, and of the land taken up for the works of the Irrigation Canal Company.

21. *Forest.*—The assignment* for the Forest Department for 1869-70 exceeds the assignment† for 1868-69 by Rupees 38,200. The chief increase is on account of "Conservancy and Working," amounting to Rupees 29,200. The greater portion of this sum, or Rupees 20,500, refers to felling, cutting, transport, &c., of timber, which has an important bearing on the development of the Forest revenue. There is also an increase of Rupees 5600 under another equally important item, viz., "Communications," &c. The increase of Rupees 9000 appertaining to establishment is satisfactorily explained by the Accountant General in his Memorandum of Remarks on the Budget.

* Rupees 3,50,000.
† Rupees 3,11,800.

22. *Abkarry.*—The net increase of Rupees 1000 in the allotment for this purpose is to be ascribed to the management of the Abkarry revenue of the Godavery District having, in the absence of a Contractor, been undertaken by Government for a period of one year, which will expire in June 1869.

23. *Mint.*—The increase of Rupees 31,200 which appears under this head is attributable chiefly to a provision of Rupees 10,000 having been made in the estimate for "Discount on sale of Copper Coin," and of Rupees 20,000 for the "conveyance of copper coins into the interior." The latter charge, as stated by the Accountant General, appears for the first time in the estimate for 1869-70, with reference to a Circular from the Comptroller General of Accounts, dated the 24th February 1868. The Mint Master has again entered in his estimate the salary of the Assistant Assay Master, Rupees 7280 ; but as there appears at present to be no probability of such an Officer being appointed, the item may be disallowed. The net decrease consequent on a reduction in the Mint Establishment amounts to Rupees 8914.

24. *Administration and Public Departments.*—There is a net increase of Rupees 12,220 in the charges connected with these Departments, in consequence of the provision of Rupees 7200 on account of the salary of an Officer of the 5th Class in the Office of the Accountant General ; of Rupees 5014 the annual increase to the pay of the establishment in the Account Department, in accordance with the scale sanctioned by the Government of India ; of Rupees 600 the increase to the salary of the Controller of the Money Order Office, and of Rupees 380 to meet the proportionate increase in the amount of commission payable to the Money Order Agents.

25. *Law and Justice.*—The estimate‡ for 1869-70 exceeds the estimate§ for the current year by Rupees 19,720. This is to be ascribed to changes in the Judicial Establishments ; to the appointment of a Cantonment Magistrate at Poonamallee in the District of Madras ; to an increase proposed in the pay of the establishment of the Registrar General of Assurances ; to allowance having been made to meet a larger amount of commission likely to be paid to the Sub-Registrars by an increase in the amount of Registration Fees, which is estimated at Rupees 2,80,000 for 1869-70, against Rupees 2,67,000 for the current year ; and to the expenditure on Jails.

‡ Rupees 44,98,920.
§ Rupees 44,79,200.

26. *Jails.*—The probable outlay on account of the Central and District Jails, including advances for the purchase of materials for manufactures* is Rupees 9,22,120. It exceeds the actuals for 1867-68, as per the Accountant General's Budget, by Rupees 1,58,092, and the estimate† for 1868-69 by Rupees 67,640. The excess is under the following heads :—

* Rupees 7,64,028.

† Rupees 8,54,480.

	Rs.	Rs.
Hospital charges		140
Superintendents of Jails		27,000
Dressers		7,338
Jailers		3,030
Deputy Jailers		3,108
Head Warders		4,776
Clerks		660
Additions, Alterations, and Repairs		1,390
		47,442
Advances for the purchase of materials		33,158
		80,600
Deduct decrease—		
Apothecaries	1,204	
Jailer's Military pay	266	
Warders	8,184	
Contingencies	381	
Clothing	2,700	
Stationery	225	
	12,960	
Net increase...	67,640	

It will be seen that the chief increases of Rupees 27,000 and Rupees 7338 are under the heads of "Superintendents of Jails" and "Dressers." The increase under the former head is owing to provision having been made in the estimate for the salaries of the Superintendents of the new Central Jails at Vellore, Trichinopoly, and Cannanore, which will, in all probability, be completed during 1869-70. The increase under the latter head is caused by the salaries of the Medical Subordinates having been raised by the Notification of the Government of India, No. 550 of 1868. The increases of Rupees 3080, Rupees 3108, and Rupees 4776, have now been provided by the Inspector General of Jails in anticipation of sanction for higher rates of pay to the Jailers and Head Warders, and the appointment of a Deputy Jailer. The increase of Rupees 33,158 for advances for the purchase of materials will be met by an increase in the receipts by the sale of manufactures of Rupees 39,950. The chief item, under the head of decrease is Rupees 8184 on account of warders. The Proceedings of this Government on the subject were submitted to you with my letter, dated the 10th instant, No. 1709. The provision in the estimate on account of the Madras Penitentiary and Her Majesty's Grand Jail, amounts to Rupees 71,897, and shows a net increase over the outlay‡ estimated for 1868-69 of Rupees 3257. The excess is caused partly by the provision made for an additional sum of Rupees 3000 for the passage money of convicts, the actuals for 1867-68 having been Rupees 18,027, or Rupees 1027 in excess of the Budget allotment, and partly by the addition of the sum of Rupees 3000 to the item of contingencies, for the purchase of materials, &c., for the Printing Department recently introduced into the Penitentiary.

‡ Rupees 68,640.

27. *Police.*—The Budget Estimate of the Madras Police for the official year 1869-70, as proposed by the Acting Inspector General of Police, amounts to Rupees 39,00,000, the limit fixed by the Government of India, and includes a sum of Rupees 58,200 on account of the construction

of Police lines and the repair of existing buildings. It is less than the estimate for 1868-69 by Rupees 25,500, but exceeds the grant* sanctioned by the Government of India in their Resolution, dated the 4th April last, No. 1969, by Rupees 15,200, and the expenditure† incurred in 1867-68, as shown in the Accountant General's books, by Rupees 6060 only, while it falls short of the expenditure‡ in 1866-67 by Rupees 47,055. There is a slight increase of Rupees 360 against "Assistant Superintendents," of Rupees 810 against "European and Chief Constables," of Rupees 250 against "medical charges," and of Rupees 1000 against "constructing Police Huts," &c. The allotment for "Travelling allowances" has been increased by Rupees 10,300, the allotment for 1868-69 having been found insufficient. The "Actuals" for 1867-68 exceed the estimate for 1868-69 by Rupees 12,017. On the other hand, reductions of Rupees 1500, Rupees 2592, Rupees 342, Rupees 1314, Rupees 1723, Rupees 24,597, Rupees 2000, Rupees 2100, Rupees 500, Rupees 1500, and Rupees 52, have been made under the heads of "Inspectors," "Head Constables," "1st Class Constables," "2nd and 3rd Class Constables," "Clothing," "Carriage of Stores," "Secret service money," "Horses," and "House-rent," &c., respectively. The reduction in the cost of Constables is in consequence of the probable decrease in the Jail guards on the completion of the Central Jails. The estimate for "clothing" has been framed on the average per head of Rupees 12. The Accountant General has, under the orders of the Government of India, dated the 24th October 1868, reduced the estimated cost of the Office Establishment of the Inspector General of Police from Rupees 35,479 to Rupees 29,609. He has also deducted a sum of Rupees 8168 from the item on account of contingencies, and added a sum of Rupees 14,040 for "Official postage." The reductions and additions do not affect the aggregate amount§ of the estimate submitted by the Acting Inspector General of Police. His Excellency the Governor in Council approves of the estimate as altered by the Accountant General, and earnestly trusts that it may receive the sanction of the Government of India. The information regarding the outlay necessary for completing the requisite Station-houses and Huts for the Policemen, will be separately submitted.

* Rupees 38,84,800.

† Rupees 38,93,940.

‡ Rupees 39,47,055.

§ Rupees 39,00,000.

28. *Marine.*—The aggregate estimated outlay in this Department for 1869-70 is Rupees 2,69,360, against the estimate of Rupees 2,08,500 in 1868-69, and the actuals of 1867-68, as per Accountant General's books, of Rupees 2,32,387. The increase over the latter item is Rupees 36,973, but over the estimate of 1868-69 it is Rupees 60,860. Of this, Rupees 30,070 are the estimated cost of new lanterns for the Light-houses at Santapillay, Point Divi, Armeghon, and Pulicat, and the probable outlay for the erection of a new Light-house at Cape Comorin, and Rupees 28,300 the value of coal from England to meet the demands of the Mint Master and other offices. The current year's provision has been found to be insufficient. The other items of increase are small, and are explained in the Memorandum from the Accountant General.

29. *Ecclesiastical Department.*—The estimate for 1869-70 shows a net increase of Rupees 11,990 in the expenditure occasioned by an increase in the item of allowances for Chaplains; by the promotion of an Assistant Chaplain; by the return of a Chaplain from Field Service in Abyssinia; by the allowance of the Clergymen of the Colonial and Continental Church Society; and by the salary of the Senior Chaplain of the Church of Scotland having been raised. A sum of Rupees 5000 also appears, for the first time, in the estimate, as a reserve for the payment of "Rewards to Chaplains for proficiency in the oriental languages."

30. *Medical Services.*—The increase of Rupees 1,43,240 arises from provision having been made in the estimate for the allowance of the Medical Officer in charge of the Lunatic Asylum at Vizagapatam; for the higher allowances to which some of the Surgeons will become entitled on their attaining the grade of Surgeon Major; for the difference between the old and new scale of allowances of the Medical Officers in executive charge of District Jails; for the increase to the salaries of the Apothecaries and Dressers caused by the general revision of their salaries; and for the additional cost of the establishment of Vaccinators sanctioned by the Govern-

ment of India in Resolution of the 31st January last, No. 431. Provision has also been made for an expenditure of Rupees 8400 for "Trained Nurses for the Hospitals in the Presidency Town;" Rupees 34,380 have been assigned in the estimate under the head of "Diet," on account of the inmates of the Lock Hospital which has been recently established at Madras; for the additional number of patients expected in the Leper Hospital and Lunatic Asylum in the completion of the buildings under construction; and for the new Female Hospital proposed to be opened in Vepery in lieu of the Civil Dispensary. A sum of Rupees 23,220 has also been assigned for the establishment for carrying out the Contagious Diseases' Act.

31. *Stationery and Printing.*—The estimated outlay for 1869-70 is Rupees 3,85,320 against Rupees 3,78,500 in the current year. The increase of Rupees 6,820 in 1869-70 is accounted for by the transfer to the Printing Establishment at the Penitentiary of a portion of the work of the Job Department, and by the admission into the Government Press of the Book-work hitherto executed by the private Presses. The increase however is nominal, there being a corresponding decrease in the item "Contract and Miscellaneous Printing."

32. *Miscellaneous.*—The Budget for this year contains a larger assignment on account of State contribution to the several Municipalities. The increase, as compared with the assignment for 1868-69, is Rupees 1,55,000. This together with the sums of Rupees 16,000, Rupees 13,859, Rupees 11,035; and Rupees 39,995, entered in the estimate under the heads of "Reward for killing wild beasts, &c.," "Assessment on Government Buildings," "Allowances to Colonel Hamilton and Mr. Thacker," and "Miscellaneous and unforeseen charges," form the chief items of the aggregate increase under miscellaneous of Rupees 2,53,000.

33. *Superannuation, Retired, and Compassionate Allowances.*—Under this head there is a large increase of Rupees 9,92,100. It is due solely to the inclusion in the estimate of the Military pension paid in England.

DECREASE.

34. The aggregate decrease in expenditure is Rupees 6,94,930. The Accountant General has satisfactorily explained in his Memorandum the causes which have led to the decrease under each of the heads described in the Budget. The largest items of decrease are:

	RS.
Salt	
Allowances to District and Village Officers	1,83,800
Allowances and Assignments under Treaties and Engagements	3,80,000
	1,00,560

35. *Education, Science, and Art.*—The Budget Estimates relating to Education, Science, and Art for the year 1869-70 amount to Rupees 9,25,930, and are Rupees 10,288 less than the provision made in the estimate for 1868-69. The actuals in 1867-68, as shown by the Accountant General's books, amount to Rupees 7,18,035. There is a decrease of Rupees 89,530 under the following heads, as compared with the provision made in 1868-69:—

	RS.
Madras University	
Director of Public Instruction	15,350
Inspector of Schools	6,922
Presidency College	11,338
Civil Engineering College	6,540
Government Schools	39,680
	9,700
	89,530

and an increase of Rupees 79,242 under the heads of—

Medical College	24,640
Grants in aid	30,000
Government Book Agent	11,602
Miscellaneous	13,000
	79,242
Net decrease as above... Rupees	10,288

The cause of decrease under the several heads described, is explained by the Accountant General in the statement which accompanies the estimate. The increase in the Medical College arises from provision having been made to meet the additional charge consequent on the re-organization of the Subordinate Medical Department, and on the employment of twenty Hospital Apprentices and forty Native Medical pupils, in order that they may have the benefit of two

years' hospital training. There are at present forty-seven Apprentices and fifty-nine pupils. A portion of these joined the College in October last, and the remainder will join in October 1869. The young men now under training will have completed two years' hospital training on the opening of the Medical College in October 1870. The increase of Rupees 30,000 under "Grants-in-aid" has been made on account of building grants to Private schools, the Educational Building Fund being insufficient to meet these demands. Rupees 11,602 provide for the commission payable to the Curator of the Central Government Book Depôt, and to the District Curators, and Rupees 13,000 under the head of Miscellaneous is owing to a larger provision having been made for the purchase and printing large editions of the elementary Vernacular books most in use, so as to obviate the frequent complaints that are now made of the inadequacy of the supplies of these books to the District Depôts.

36. *Government Central Museum.*—The estimate for 1869-70 amounts to Rupees 21,064-8-0, as in the previous year 1868-69. The actuals in 1867-68 amount, as per Accountant General's books, to Rupees 21,136, and slightly exceed the estimate.

37. *Madras Observatory.*—The salary of the Government Astronomer having been raised under the authority conveyed by the Secretary of State in his Despatch, dated the 24th July 1868, No. 13, there is an increase on that account in the estimate of Rupees 1,526. There is also an increase of Rupees 1558 for clerks required in consequence of sanction having been withheld by the Home Government to the appointment of a Deputy Astronomer on Rupees 2400 per annum, and the old scale of establishment having been inserted in the estimate. By the omission of the salary of the Deputy Superintendent, however, there is a net saving of Rupees 842 per annum. Under the head of "Stationery and Contingencies" an additional sum of Rupees 1000 has been provided by the Meteorological Superintendent to meet the wages of night watchmen at some of the out-stations.

38. *Quinologist's Department.*—Mr. Broughton the Quinologist's term of employment will expire at the close of the year 1869; but as the Government are not at present in a position to decide whether his services can be dispensed with at that period, they have resolved to provide in the Budget Estimate for his salary for the whole of 1869-70, subject to such orders as may be issued hereafter. An addition of Rupees 630 has also been made for travelling allowance, to admit of Mr. Broughton prosecuting his inquiries regarding the natural products in the several districts. The estimate exceeds the estimate* for 1868-69 by Rupees 3000, partly owing to the addition of travelling allowance, and partly to the provision made for "Subsidiary Buildings," "Machinery," and "Chemicals," and an increase in the item of "Contingencies."

* Rupees 19,000.

39. *Government Botanical Gardens.*—The aggregate of the estimate for 1869-70, is Rupees 60,000. It is Rupees 3500 less than the estimate for 1868-69, and Rupees 17,029 below the actuals of the year 1867-68. The removal of the convicts stationed in the Chinchona plantation at Neddiwuttum has caused a decrease of Rupees 11,200. On the other hand there is an increase of Rupees 9460 under the head of working and contingent charges, provision having been made for the employment of free in lieu of convict labor.

40. In the Budget for 1869-70, the Accountant General has been instructed to include a sum of Rupees 2,00,000 under the general head of "Petty Construction and Repairs" for the purposes indicated in the margin, subject to the orders of the Government of India. The views of this Government in respect of the charges which should be inserted under the head of "Petty Construction and Repairs," in the Civil Estimate are embodied in their Proceedings, dated the 7th ultimo, No. 2308, a copy of which is annexed, and I am to solicit definite instruction thereon.

		RS.
LAND REVENUE.		
Necranikum establishment		4,000
Petty repairs to Revenue buildings		2,000
		6,000
CUSTOMS.		
Repairs to buildings and petty construction		2,000
SALT.		
Salt roads and petty construction		1,92,000
		2,00,000

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

FORT SAINT GEORGE,
18*th December* 1868.

Chief Secretary.

Exd. J. Wright.

1868.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government, Fort Saint George.

To

The Secretary to the Govt. of India, Financial Department.

Dated 18th December 1868.

Recd.

No. 579.
Enclosure.

DECEMBER.
No. 29.

Forwarding, with remarks, the Civil Budg
Estimates of this Presidency for the year 1869-7

Financial Department. 11

No. 579

To

The Secretary to the Government
of India.

Financial Department.

Sir,

Memo:- to be kept out after circulation.

The 12 lakhs for the payment of Prince Azeem Jahis debts can be met from the provision of 15 lakhs in this years Budget, and as the settlement will be, if at all, effected before the close of the financial year. no provision for this item has been made in the Budget- The 15 Lakhs for the payment of creditors who have filed their claims before the Commissioner are entered in the Budget.

Note.- It is requested that this draft may be returned quickly so that it may be despatched on the 19th

The paragraphs of this draft which relate to Jails- Police- and Education Scheme and not are copies of the drafts on those subjects passed in circulation.

N

WDR

AJA

I am instructed by His Excellency the Governor in Council to submit for the sanction of the Governor General in Council, the Civil Budget of this Presidency for the year 1869-70.

2. The Revenues and Receipts from the several sources described in the Budget are estimated at Rs 734.67.000, and fall short of the Estimate for 1868. 69 by Rs 30.25.300. The Expenditure is estimated at Rs 29,17,620, and Exceeds the Estimate for 1868. 69 by Rs 9.82.720.

The

3. The increase and decrease under the heads of Receipts and Expenditure, between the estimates of the current and the ensuing year, are particularized below:-

Receipts

Increase

	Rs
Forest	20.000
Assessed Taxes	116.700
Customs	150.000
Police	82.000
Marine	3.000
Interest	13.000
Miscellaneous	20.000
Total increase	404.700

Decrease.

	Rs
Land Revenue	302.000
Abkarry	300.000
Salt	21.00.000
Stamps	5.00.000
Mint	21.000
Law & Justice	6.000
Education	1.000
Total decrease	34.30.000
Net decrease of the Receipts	Rs 30.25.300

Expenditure

Expenditure.

Increase.

	Rs.
Interest on Debt &c	35.700
Allowances Refunds and Drawbacks	21.000
Land Revenue.	35400
Forest	30.200
Abkarry	1.000
Mint	31200
Administration of Public Departments	12220
Law & Justice	19720
Police	15200
Marine	60 860
Ecclesiastical	11990
Medical Service	143240
Stationery & Printing	6820
Miscellaneous	253.000
Superannuation, Retired Compassionate Allowa	992.100
Total Increase	1677650

Decrease.

	Rs
Assessed Taxes	11.000
Customs	1600
Salt	183800
Stamps	7000
Allowances to Kazis and Village Officers	380.000
Education Science & Art	9100
Political Agencies & other Foreign Services	1070
Allowances & superannuation under treaties & Engage	100560
Total decrease	694.930
Net increase of Expenditure	Rs 982720

Receipts.

4. The Acting Conservator of Forests estimates the receipts of the Department for 1869-70 at Rs 4,70,000 against Rs 4,24,104, the actuals of 1869-68, and Rs 4,50,000 the Estimate for 1868-69. Judging from the regular Estimate for the current year, and the steady progress in the Forest Revenue, this Govt. is of opinion that there is every probability of the additional sum of Rs 20,000, exhibited in the Estimate, being realized in 1869-70. Forest.

+ 1865-66. Rs 321,581 ✓
1866-67 — 338,600 ✓
1867-68 — 424,104 ✓

5. The Estimate of the Board of Revenue of Rs 7,50,000 under the head of License Tax exceeds the Estimate for 1868-69 by Rs 116,700. The actual collections in 1867-68 amounted to Rs 7,77,126 but Assessed Taxes.

but the receipts in the first five months of the current year, under the operation of Act IX of 1868, which came into force on the 1st May 1868, show a decrease of Rs 213,452, and as the full effect of the Act cannot be satisfactorily ascertained till the close of the current financial year, the Government do not consider it advisable to raise the Board's Estimate.

Customs

6. The amount expected to be realized from Customs is Rs 2550,000. It is Rs 150,000 in excess of the Estimate for 1868-69. The actuals for 1867-68 amounted to Rs 2519,019. The Accountant General remarks that there is an improvement in the Revenue from Customs, the

+ Rs 2,40,000

this must be an error - I suppose it is Rs 24,00,000 not Rs 2,40,000.

the actuals during the first half of the current year having amounted to Rs 13,76,052, against Rs 12,03,392 during the corresponding ~~half~~ period of last year. The Regular Estimate anticipates the Revenue to accrue will be of this year at Rs 26,50,000.

7. The increase of Rs 82,000 under Police is, as explained by the Accountant General, due to the full amount of the receipts from Municipalities being credited to that head, and to "27 Miscellaneous" being debited with the Government contribution of twenty five per cent on the amount raised and expended in each Municipality. The charge has been made in order that the estimates may

Police

may correspond with the actual accounts.

Marine

+ Rs 30,000

8. The Marine Estimate of Receipts has been based upon the average of the actuals for the last three years, and is Rs 3000 in excess of the Estimate for 1868-69.

± Rs 27,000

Interest

+ Rs 115,000

9. The receipts from this source are estimated at Rs 128,000, which is Rs 15,000 above the Estimate for the current year. The Accountant General states that the excess is due to the progressive increase in the dividends on the Government shares in the Capital Stock of the Bank of Madras, to additional Govt. Securities appertaining to Savings Bank Deposits,

and

and to interest on arrears of Abkarry &c.

Miscellaneous

10 There is a net increase of Rs 20,000 in the Estimate for 1869-70, which has been based, as regards "Difference of Exchange in transactions with the Home Government," on the actuals of the last eighteen months, and in respect of the other items, described in the Estimate, on the actuals during the three preceding years.

Decreases

Land Revenue

11 The Estimate for 1869-70 amounts to Rs 4,30,00,000, against Rs 4,35,10,000, the Estimate for 1868-69, and Rs 4,22,70,000 the actual collection in 1867-68. The Estimate shows a decrease of Rs 5,02,000, but the actual decrease omitting the sum of Rs 3,50,000 transferred to the "Village Service Fund," is not above Rs 1,22,000. The Board of Revenue explain that the extent to which the agricultural population in several Districts suffered from recent droughts, and the transfer of Rs 3,80,000 for village Establishments would not justify a larger Estimate. The Estimate for 1869-70, inclusive of the sum of Rs 3,80,000, amounts to Rs 4,33,80,000, against Rs 4,25,60,000, the average of the actuals of the last three years, and Rs 4,29,17,000 the largest Revenue realized during the last five years.

The

The Government are of opinion that the Estimate of Revenue for 1869-70 is rather more than what is likely to be realized, but considering the probable increase in the extent of cultivation, consequent on the revision of Assessment, the amount estimated by the Board of Revenue has been allowed to stand.

12. The Estimate of the Abkarry Revenue falls short of the Estimate for 1868-69 by Rs 3,00,000, and of the actual receipts during 1867-68 by Rs ~~2,35,085~~ 64,915. A comparison of the Revenue in the first six months of the current year, with the corresponding period in the years preceding, shows that

I wd say "is just as much" as it is "likely"

+ Rs 43,00,000.

Abkarry
+ Rs 50,00,000.
* Rs 53,00,000

+ Rs 50,64,915

21

that there has been a falling off of Rs 38,879. The several leases will expire in June 1869, but the Board of Revenue, judging from the out-turn of the sales in the current year, anticipate that the heavy losses recently sustained by many of the renters will prevent active competition at the next sales. The Government therefore adopt their Estimate of Rs 30,00,000.

Salt

13 The receipts from this source are estimated at Rs 110,00,000. The estimate for the current year is Rupees 131,00,000 and the actuals of 1867-68 amount to Rs 109,38,020. It will be observed that there is a decrease in the Estimate to the extent of

of Rs 2,100,000, as compared with the Estimate for 1868-69, while it exceeds the actuals of 1867-68 by Rs 61,900. The actual collections in the year 1866-67 amounted to Rs 114,50,000. In 1865-66 to Rs 101,27,600. The large increase in 1866-67, notwithstanding the alteration in the price from Rs 1-8 - to Rs 1-11 - the manner in the early part of that year, induced the Govt: to approve the Board's Estimate of Rs 13100000 for the current year, but the collections during the first five months show a falling of Rs 486,904, and there is little prospect of the full amount of the Estimate being realized.

First 5 months of 1867-68. Rs 4273422
do — of 1868-69 - 3786430
486,992

The Board of Revenue point out that the extension of the Bombay Railways into the Central Provinces has affected the Salt Revenue of the Northern Districts of Madras. They have fixed the Estimate for the ensuing year, as shown above, at a little more than the actuals of 1867-68, as they consider it probable that the opening of the Upper Godavery beyond the second barrier, and the extension of the North west line of the Madras Railway to Bellary, and towards the Hyderabad frontier, will counterbalance the causes which have tended to diminish the

Revenue

revenue in the past as well as in the current year.

Stamps

14. The Revenue from the sale of Stamps is estimates at Rs 38,00,000. The estimate for 1868-69 was fixed by this Govt. at Rs 40,00,000, but the Govt. of India increased it to Rs 43,00,000. Compared with the latter amount the estimate for 1869-70 exhibits a decrease of Rs 5,00,000, but it exceeds the actuals of 1867-68, by Rs 262,754. The actuals of the first half of the current year amount to Rs 18,10,652, or Rs 103,750 in excess of the receipts in the corresponding period of the preceding year.

vide para 9 of my letter of 15th Jany 1868 No 21.

+ Rs 35,37,246.

Pending the result of the revision of the Stamp Law, which is at present under the consideration of the Government of India, this Government is of opinion that the Estimate of Rs 38,00,000 may be adopted.

Mint

15. The Mint Master has allowed for a falling off in the demand for Silver Coinage, and has fixed the estimate for 1869-70 at Rs 1,06,000 or Rs 21,000 below the + estimate for the current year. The actual receipts in the Mint during 1867-68 amounted only to Rs 44,062, and during the first half of the current year to Rs 25,809. As the receipts during

+ Rs 127,000

during the latter period show an improvement, the Estimate of Rs 106,000 may, ~~in all probability~~ popularity be realized, ~~but the Govt are not quite sanguine in that point.~~

Law and Justice

16. The Estimate for 1869-70 amounts to Rs 755,000, against the Estimate of Rs 761,000 in the current year. The decrease of Rs 6,000 is ~~entirely~~ owing to the transfer to the "Convict Labor Fund" of 95 per cent of the profits realized by the sale of articles manufactured in the several Jails, less Jailors' Commission.

Education.

17. The estimated receipts for 1869-70 amount to Rs 58,000 - which sum is Rs 1000 below the Estimate for 1868-69. This difference arises, as explained by the Accountant General, ~~between~~ from a gross decrease of Rs 19,000, and an increase of Rs 18,000. The former relating chiefly to the transfer of the Receipts and charges connected with the Civil Engineering College and the Madras University to the Public Works Department, and Local Funds, respectively, and the latter to the increase in the receipts from the larger sale of Books.

In previous year Rs 32,000.
In 1869-60 - 43,400.

Charges
Increase.

Interest on Service and other Funds. 18. The estimated charges under this head show an excess of Rs 35,700. This

This is due, as explained, in reference to a corresponding excess in the current years Budget, in paragraph 15 of my letter of the 15th January last No 21, to an increase in the Capital of the Civil Service Annuity Fund, of the cash balance at the credit of the "Service Funds", and of the "Deposits in the Government Savings Bank".

Allowances Refunds and Drawbacks.

19. The charge on this account amounts in the aggregate to Rs 136,000, and exceeds the estimate for 1868-69 by Rs 21,000. It is a fluctuating charge, and the assignment for 1869-70 seems to this Govt sufficient to cover all demands. The actuals for 1867-68 amounted to Rs 149,010, and for the first half of the current year to Rs 82,136, exclusive of Refunds on account of Licence Tax, which, as shown by the Accountant General in his Memorandum, were exceptionally large.

Land Revenue. 20 The estimate Expenditure under this head shows a net increase of Rs 35,400, and is distributed under the following heads.

	Rs.
Demarcation Survey. —	2700
Settlement charges —	49700
	52400.

Deduct.

decrease

Collectors Establishment	16,100	
Professional Survey —	900	17000
Net increase		35400

The charges for Survey and Settlement have been reduced

reduced as low as is consistent with the efficiency and requirements of the Depart. -ments. The increase under the head of Settlement charges is, as briefly ex. -plained by the Accomtt. General, due chiefly to the following causes.

1st The full salary of the Indian Commissioner viz, Rs 28000, being provided under Settlement.

2nd To an increase of Rs 5000 in the salary of the Director of Revenue Settle. -ment the increase being within the sanctioned rate of salary.

3rd To an addition of Rupees 10,020 — in consequence of the salary of an Assistant Director having been raised under the Financial Resolution of

Rs 30000

A.P.

14

31

Embodied in their Proceedings dated the 7th Ultimo, No 2808, a copy of which is annexed, and I am to solicit definite instruction thereon.

I have perused this letter which is my first view of the letters submitted to the Govt. of India on the same subject in former years and which I have no doubt you have perused with great care by the Chief Secretary - but I cannot repress from observing that if any evidence was needed of the necessity which exists for imposing upon the local Governments a more strictly disciplined regard to the claims of present strictures & claims in matters of finance, it would be found in our annual budget letters. In that a decrease of upwards of £300 000 in an estimate of receipts & an increase of nearly £100 000 on matters of charge, as functions in part

with which we have little or no concern.

A.P.A.

of the Government of India No 1805 dated the 22 Augt 1868, and partly in consequence of provision having been made in the Estimate for 1869-70 for a Covenanted Deputy Director for a portion of the year, for the settlement of the Guntoor Division in the District of Kistna.

A sum of Rs 1,272 has been provided under "Temporary Establishment" on account of Establishments employed in the Kurnool and Cuddapah Districts for making over land to the Irrigation and Canal Company. This Government, however, are of opinion that the charge should properly appear in the Public Works Depart. Budget, in which is included the

the cost of the supervising establishment, and of the land taken up for the works of the Irrigation Canal Company.

21. The assignment for the Forest Department for 1869. 70 exceeds the assignment for 1868. 69 by Rs 38,200. The chief increase is on account of "Conservancy and working", amounting to Rs 29,200. The greater portion of this sum, or Rs 20,500 refers to felling cutting, transport, &c. of timber, which has an important bearing on the development of the forest Revenue. There is also an increase of Rs 3,600 under another

Forest.
+ Rs 3,50,000
‡ Rs 3,11,800

equally

equally important item, viz; "Communications" &c. The increase of Rs 9,000 appertaining to Establishment is satisfactorily explained by the Accountant Genl. in his Memorandum of remarks on the Budget.

Abkarry

22 The net increase of Rs 1,000 in the allotment for this purpose is to be ascribed to the management of the Abkarry Revenue of the Godavery District having, in the absence of a Contractor, been undertaken by Government for a period of one year, which will expire in June 1869.

Mint

23 The increase of Rs 31,200 which appears under

under this head is attributable chiefly to a provision of Rs 10000 having been made in the Estimate for "Discount on Sale of Copper Coin", and of Rs 20000 for the "conveyance of copper coins into the interior". The latter charge, as stated by the Accte General, appears for the first time in the Estimate for 1869-70, with reference to a Circular from the Comptroller General of Accounts dated the 26th February 1868. The Mint Master has again entered in his Estimate the salary of the Apptd Assay Master Rs 7200, but as there appears at present to be no probability of

of such an officer being appointed, the item may be disallowed. The net decrease consequent on a reduction in the Mint Establishment amounts to Rs 9,914.

Administration and Public Departments. 24. There is a net increase of Rs 12220 in the charges connected with these Departments, in consequence of the provision of Rs 7200 on account of the salary of an officer of the 5th Class in the Office of the Accountant General, of Rs 5014 the annual increase to the pay of the Establishment in the Account Department, in

accordance

accordance with the scale sanctioned by the Government of India; of Rs 600 the increase to the salary of the Controller of the Money Order Office, and of Rs 300 to meet the proportionate increase on the amount of commission payable to the Money Order Agents.

25. The †Estimate for 1869-70 exceeds the ‡Estimate for the current year by Rs 19,720. This is to be ascribed to changes in the Judicial Establishments, to the appointment of a Cantonment Magistrate at Ponamallee in the District

Law and Justice
† Rs 44,90,920
‡ Rs 44,79,200

District of Madras, to an increase proposed in the pay of the Establishment of the Registrar General of Assurances, to allowance having been made to meet a larger amount of Commission likely to be paid to the Sub Registrars by an increase in the amount of Registration Fees, which is estimated at Rs 20,000 for 1869-70, against Rs 267,000 for the current year, and to the Expenditure on Jails.

Jails. 26. The probable outlay on account of the Central and District Jails, including advances for the purchase of materials for manufactures

is Rs 9,22,120. It exceeds the actuals for 1867-68 as per the Accountant General's Budget by Rs 150,092, and the Estimate for 1868-69 by Rs 67,640. The excess is under the following heads:-

+ Rs 7,60,028

* Rs 854,480

	Rs
Hospital charges	140
Supts of Jails	27,000
Dresser	7,338
Jailers	3,030
Dy Jailers	3,100
Head Warders	4,776
Clerks	660
Additions alterations & repairs	1390
	47,442
Advances for the purchase of materials	33,158
	80,600

Deduct decrease.

Apothecaries	1204
Jailers Mity: pay.	266
Warders	8,184
Contingencies	381
Clothing	2,700
Stationery	225.
	12,960
Net increase	67,640

It will be seen that the chief increases of Rs 27,000 and Rs 7,338 are under the heads of "Superintendents of Jails" and "Dressers". The increase under the former head is owing to provision having been made in the Estimate for the salaries of the Superintendents of the new Central Jails at Vellore Trichinopoly and Tanjore, which will, in all probability, be completed during 1869-70. The increase under the latter head is caused by the salaries of the Medical Subordinates having been raised by the Notification of the Government of India

&c.

Rs. 550 of 1860. The increases of Rs 3,080, Rs 3,108, and Rs 4776, have now been provided by the Inspector Genl of Jails in anticipation of sanction for higher rates of pay to the Jailers and Head Warders, and the appointment of a Deputy Jailer. The increase of Rs 3,3150 for advances for the purchase of materials will be met by an increase in the receipts by the sale of manufactures of Rs 39,980. The chief item, under the head of Decrease, is Rs 8,184 on account of Wardens. The Proceedings of the Government on the subject

subject were submitted to you with my letter, dated the 6 Instant No. 1709. The provision in the Estimate on account of the Madras Penitentiary and Her Majesty's Grand Jail amounts to Rs 71,097, and shows a net increase over the Military Estimate for 1861-62 of Rs 3257. The excess is caused partly by the provision made for an additional sum of Rs 3000 for the passage money of convicts, the actuals for 1860-61 having been Rs 10,027, or Rs 1027 in excess of the Budget allotment, and partly by the addition

+ Rs 68,640

addition of the sum of Rs 3,000 to the item of Contingencies, for the purchase of materials &c., for the Printing Department recently introduced into the Penitentiary.

27. The Budget Estimate of the Madras Police for the Official year 1869-70, as proposed by the Acting Inspector General of Police, amounts to Rs 39,00,000, the limit fixed by the Government of India, and includes a sum of Rs 50,200 on account of the construction of Police lines and the repair of existing buildings. It

Police

+ Rs 38,84,800

‡ Rs 38,93,940

◇ Rs 3947,055.

is less than the Estimate for 1868. by by Rs 25,500, but exceeds the grant sanctioned by the Govt of India in their Resolution dated the 4th April last No 1969 by Rs 15,200, and the expenditure incurred in 1869. 68, as shown in the Accountant General's books, by Rs 60,60 only, while it falls short of the expenditure in 1866. by by Rs 47,055. There is a slight increase of Rs 360 against "Assistant Superintendents", of Rs 310 against "European and Chief Constables", of Rs 250 against "Medical charges" and of Rs 1000 against

"Constructing Police Huts" &c. The allotment for "Travelling allowances" has been increased by Rs 10,300, the allotment for 1868 by having been found insufficient. The "Actuals" for 1867-68 exceed the Estimate for 1868 by by Rs 12,017. On the other hand, re-ductions of Rs 1,500, Rs 2,592, Rs 342, Rs 1314, Rs 1723, Rs 24,597, Rs 2,000, Rs 2,100, Rs 500, Rs 1,500 and Rs 52, have been made under the heads of "Inspecton" "Head Constables," "1st class Con-stable," "2d & 3d class Constables," "Clothing," "Carriage of Stores," "Rent

rence

Rent money," "Horses" and "Horse-rent" &c., respectively. The reduction in the cost of Constables is in consequence of the probable decrease in the Jail guards on the com-pletion of the Central Jails. The Estimate for "Clothing" has been framed on the average per head of Rs 12. The Accountant General has, under the orders of the Government of India, dated the 2d Oct. 1868, reduced the Estimates cost of the Office Estab-lishment of the Insp: General of Police from Rs 35,479 to Rs 29,609.

He

He has also deducted a sum of Rs 8,160 from the item on account of Contingencies, and added a sum of Rs 14,060 for "Official postage." The and additions reductions do not affect the aggregate amount + of the Estimate submitted by the Acting Inspector General of Police. His Excellency the Governor in Council approves of the Estimate as altered by the Accountant General, and, (corrected) trusts that it may receive the sanction of the Govt. of India. The information regarding the

+ Rs 39,00,000

the outlay necessary for completing the requisite Station houses and Huts for the Police-men, will be separately submitted.

Marine. 28 The aggregate Estimated outlay in this Department for 1869-70 is Rs 269,360, against the Estimate of Rs 208,500 in 1868-69, and the actuals of 1868-69, as per Accountant General's Books, of Rs 232,387. The increase over the latter item is Rs 36,973, but over the Estimate of 1868-69 it is Rs 60,860. Of this, Rs 30,070 are the Estimated cost of new Lanterns for

for the Light Houses at Cantapillay, Point Divi, Armeghon, and Pulicat, and the probable outlay for the erection of a new light house at Cape Comorin, and Rs 28,300 the value of Coal from England to meet the demands of the Mail Master and other Offices. The current year's provision has been found to be in-sufficient. The other items of increase are small, and are explained in the memorandum from the Accountant General.

39. The Estimate for Ecclesiastical Depa

1869

1869-70 shows a net increase of Rs 11,990 in the expenditure occasioned by an increase in the item of allowances for Chaplains, by the promotion of an Assistant Chaplain; by the return of a Chaplain from Field Service in Abyssinia; by the allowance of the Clergymen of the Colonial and Continental Church Society, and by the salary of the Senior Chaplain of the Church of Scotland having been raised. A sum of Rs 5,000 also appears, for the first time, in the Estimate, as a reserve for the payment

payment of "Rewards to Chaplains for proficiency in the Oriental languages".

30. The increase of Rs 143,240 arises from provision having been made in the Estimate for the allowance of the medical Officer in charge of the Lunatic Asylum at Vizagapatam; for the higher allowances to which some of the Surgeons will become entitled on their attaining the grade of Surgeon Major; for the difference between the old and new Scale of allowances of the medical Officers in

Medical Services.

in executive charge of District Jails; for the increase to the salaries of the Apothecaries and Drivers caused by the general revision of their salaries, and for the additional cost in the establishment of Vaccinators sanctioned by the Govt of India in Resolution of the 31st January last No 431. Provision has also been made for an expenditure of Rs 8400 for "Trained Nurses for the Hospitals in the Presidency Town"; Rs 34,380 have been assigned in the Estimate under the head of "Diet" on account

account of the inmates of the Lock Hospital which has been recently established at Madras; for the additional number of patients expected in the Lepar Hospital and Lunatic Asylum in the completion of the buildings under construction; and for the new Female Hospital proposed to be opened in Vepery in lieu of the Civil Dispensary. A sum of Rs 23,220 has also been assigned for the establishment for carrying out the Contagious Disease Act.

Stationery and Printing.

31. The estimated outlay for 1869-70 is Rs 305,320 against Rs 3,70,500 in the current year. The increase of Rs 6820 in 1869-70 is accounted for by the transfer to the Printing Establishment at the Penitentiary of a portion of the work of the Jail department, and by the admission into the Jail Press of the Book work hitherto executed by the Private Presses. The increase however is nominal, there being a corresponding decrease in the item "Contract and miscellaneous Printing."

Miscellaneous. 32 The Budget for this

this year contains a larger assignment on account of State contribution to the several Municipalities. The increase, as compared with the assignment for 1868-69, is Rs 155,000. This together with the sums of Rs 16,000; Rs 13,059; Rs 11,035; and Rs 39,995, entered in the Estimate under the heads of "Reward for killing wild beasts &c."; "assessment on Government Buildings"; "Allowances to Major Hamilton & Mr. Thacker", and "Miscellaneous and unforeseen charges" form the chief items of the aggregate increase under Miscellaneous of Rs 253,000.

33. Under this head there is a large increase of Rs 9,92,100. It is due solely to the inclusion in the Estimate of the Military Pensions paid in England.

Superannuation Retiries and Compassionate Allowances.

× I did like to know what these provisions are. They should appear in the Budget & the Military Budget. They amount to Rs 14,28,100 or £142810 A.A.

Decrease.

34. The aggregate decrease in Expenditure is Rs 6,94,930. The Accountant General has satisfactorily explained in his Memorandum the causes which have led to the decrease under each of the heads described in the Budget. The largest items of decrease are:

Salt	Rs 1,83,800
Allowances to District and Village Officers.	Rs 3,80,000
Allowances and Assignments under Treaties and Engagements.	Rs 1,09,560

Education, Science and Art. 35. The Budget Estimates relating to Education Science and Art for the year 1869-70 amount to Rs 9,25,930, and are Rs 10,288 less than the provision made in the Estimate for 1868-69. The actuals in 1867-68, as shown by the Accountant General's

Generals Books amount to Rs 7,18,035. There is a decrease of Rs 89,530 under the following heads, as compared with the provision made in 1868-69.

	Rs
Madras University —	15,350
Director of Pub. Instn —	6,922
Inspector of Schools. —	11,338
Presidency College. —	6,540
Civil Engg. College. —	39,680
Govt. Schools ———	9,700
	89,530

and an increase of Rs 79,242 under the heads of

	Rs
Medical College —	24,620
Grants in aid. ———	30,000
Govt. Book Agent —	11,602
Miscellaneous. ———	13,000
	79,242

Net decrease as above, Rs 10,288-

The cause of decrease under the several heads described, is explained by the Accountant General in the statement which accompanies the Estimate.

The increase in the Medical College arises from provision having been made to meet the additional charge consequent on the re-organization of the Subordinate Medical Department, and on the employment of 20 Hospital Apprentices and 40 native medical pupils, in order that they may have the benefit of two years hospital training. There are at present 47 Apprentices and 59 pupils. A portion of these joined the College in October last, and the remainder will join in October 1869. The young men now undergoing training will have completed two years hospital training on the opening the Medical College in October 1870. The increase of Rs 30,000 under "Grants in-aid" has been made on account of Building grants to Private Schools, the Educational Building Fund being insufficient

to

to meet these demands. Rs 11,602 provide for the commission payable to the Levulator of the Central Govt: Book Depôt, and to the District Levulators, and Rs 13,000 under the head of Miscellaneous is owing to a larger provision having been made for the purchase and printing large Editions of the Elementary Vernacular books most in use, so as to obviate the frequent complaints that are now made of the inadequacy of the supplies of these books to the District Depôts.

36. The Estimate for 1869-70 amounts to Rs 21,054-8, as in the previous year 1868-69. The actuals in 1867-68 amounts as per Accountant Generals Books to Rs 21,136, and slightly exceed the Estimate

The

Government Central Museum.

Madras Observatory. 37. The salary of the Govt: Astronomer having been raised under the authority conveyed by the Secretary of State in his Despatch dated the 24th July 1868, No 13, there is an increase on that account in the Estimate of Rs 1,526. There is also an increase of Rs 1,512 for Clerks required in consequence of sanction having been withheld by the Home Govt: to the appointment of a Deputy Astronomer on Rs 2,400 per annum, and the old scale of Establishment having been inserted in the Estimate. By the omission of the salary of the Deputy Superintendent however, there is a net saving of Rs 842 per annum. Under the head

head of "Stationery and Contingencies" an additional sum of Rs 1,000 has been provided by the Meteorological Superintendent to meet the wages of night watchmen at some of the out stations.

Zoological Department.

38. Mr Broughton the Zoologist's term of Employment will expire at the close of the year 1869, but as the Government are not at present in a position to decide whether his services can be dispensed with at that period, they have resolved to provide in the Budget Estimate for his salary for the whole of 1869-70, subject to such orders as may be issued hereafter. An addition of Rs 630 has also been made for travelling allowance, to admit of Mr Broughton prosecuting his inquiries regarding the natural products in the several Districts. The Estimate exceeds the Estimate for 1868-69 by Rs 3,000, partly owing to the addition of travelling allowance, and partly to the provision made for "Subsidiary Buildings" "Machinery" and "Chemicals" and an increase in the item of "Contingencies".

* Rs 19,000

Government Botanical Gardens. 39. The aggregate of the Estimate for 1869-70 is Rs 60,000. It is Rs 3500 less than the Estimate for 1868-69, & Rs 17,029 below the actuals of the year 1867-68. The removal of the convicts stationed in the Chinchona plantation at Neddivattum has

has caused a decrease of Rs 1,200. On the other hand there is an increase of Rs 9,460 under the head of working and contingent charges, provision having been made for the employment of free in lieu of convict labor.

40. In the Budget for 1869-70 the Accountant General has been instructed to include a sum of Rs 2,00,000 under the General head of "Petty Construction and Repairs" (under this heads) indicated in the margin, subject to the orders of the Govt. of India. The views of this Government in respect of the charges which should be included under the head of "Petty Construction and Repairs" in the Civil Estimate are

Embodied

	Land Revenue	Rs
Nerancitum Establishment		4,000
Petty repairs to Revenue buildings		2,000
		6,000
	Customs	
Repairs to buildings and petty construction		2,000
	Salt	
Salt works & petty construction		1,92,000
		2,00,000

Copy to Accountant General
dis 21/12

Sir W Jervis 24
18 Dec 68

Fin. D. 1868. Department

No. 579

To The Secretary to the
Government of India
Financial Department.

Dated 18th December 1868.

Forwarding with remarks, the Civil Budget Estimate of this Dept. for the year 1869/70.

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