M.R.O. 1—77,006—8-6-37.

(1) Number of pages 6

(2) Date of repair 31-10-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

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

14-15

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 12th May 1871.

No. 14. Read the following letter from the Officiating Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort Saint George, dated Fort William, 31st March 1871, No. 2008 (Accounts):—

I am directed to acknowledge the receipt of your letter, No. 60, dated the 7th February last, forwarding the Budget Estimates of the Madras Presidency for 1871-72, and, in reply, to communicate, for the information of the Madras Government, the following orders and observations.

2. The local Estimate of Revenues and Receipts has been modified as follows:—

	Local.	Financial Department.
	RS.	RS.
I.—Land Revenue	4,35,50,000	4,38,00,000
II.—Tributes, &c.	34,46,000	34,46,000
III.—Forest	4,95,000	4,95,000
IV.—Excise on Spirits and Drugs	58,00,000	58,00,000
V.—Assessed Taxes	25,00,000	6,90,000
VI.—Customs	27,75,000	29,50,000
VII.—Salt	1,33,00,000	1,33,00,000
IX.—Stamps	18,50,000	38,30,000
X.—Mint	10,000	6,000
XIII.—Law and Justice	31,53,670	10,04,000
XIV.—Marine	25,000	25,000
XV.—Interest	1,66,400	1,66,000
XVI.—Miscellaneous	25,00,200	25,00,000

3. Under Land Revenue Rupees 2,50,000 have been added to the local figure against ordinary revenue, with reference to later information respecting the estimated realizations of the present year.

4. Under Assessed Taxes a reduction of Rupees 18,10,000 has been made, and the estimate assumed at Rupees 6,90,000, in consequence of the large reduction in the rate of Income Tax from $3\frac{1}{8}$ per cent. to 2 pies in the Rupee, and increase in the minimum limit of taxable incomes from Rupees 500 to Rupees 750.

5. The estimate for Customs has been raised generally with reference to the actuals of nine months of the current year, and an average of the realizations during the last three months of preceding years.

6. The local figures under the head of Stamps have been reduced by Rupees 1,70,000, with reference to the actuals of nine months, and a proportionate estimate of the remaining three months of the present year. To this, however, have been added Rupees 21,50,000, the estimate for Court Fee Stamps, by transfer from Law and Justice.

7. The estimate under Mint being considered high, is reduced by Rupees 4,000.

8. The figures under the remaining heads of Revenues and Receipts have been accepted, with trifling alterations under Law and Justice, interest, and Miscellaneous, to render the estimates under those heads in even thousands.

9. Under expenditure the local estimates have been modified in the following cases :—

Interest on Service Funds, &c.—The amount asked for under this head, viz., Rupees 9,57,780, has been reduced by a sum of Rupees 82,780, owing chiefly to transfer of Rupees 80,000, the provision for arrears of interest on donations from Government to the Civil Service Annuity Fund, from the Budget for 1871-72 to the Regular Estimate of the current year, and to a further deduction of Rupees 2,900 under the same minor head of account.

10. *Refunds and Drawbacks.*—The local estimate being thought too low with reference to the actuals of eight months of the current year, the provision under this head has been raised to Rupees 2,80,000.

11. *Land Revenue.*—For Land Revenue Charges the grant has been limited to Rupees 43,42,000. The deductions made with reference to the actuals of eight months of the current, and four months of the preceding year, consist of the following :—

	RS.
Probable savings under Collectors and Deputy Commissioners, &c., Establishment, Rupees 1,25,000, distributed under Land Revenue and Law and Justice in the proportion of $\frac{4}{5}$ths and $\frac{1}{5}$th	1,00,000
Probable savings under Land Settlement Charges...	43,000
Total...	1,43,000

These, together with a retrenchment of Rupees 2,600 under Inam Commissioner's Establishment, and a sum of Rupees 8,000, the estimated charge on account of Petty Construction and Repairs, which, under the Resolution of Government in the Financial Department, No. 1659, dated 20th March 1871, has been provided for under "Allotment for Provincial Services," make up the total reduction, viz., Rupees 1,53,600, in the grant under this head.

12. *Excise on Spirits and Drugs.*—The local estimate under this head has been reduced by the transfer of Rupees 25,000 to the Regular Estimate of 1870-71, as it is a provision for money due to Abkarry Contractors on account of the current year.

13. *Assessed Taxes.*—A sum of Rupees 2,000 has been retrenched from the Establishment Charges under this head in consequence of the anticipated reduction in the work of the Department owing to the exemption of a large proportion of the present tax-payers and consequent reduction of the number of assessments during the ensuing year.

14. *Customs.*—Besides the sum of Rupees 12,000 thrown out from this head in consequence of the provision for Petty Construction and Repairs being required to be made from Allotments for Provincial Services, Rupees 1,540 have been deducted as probable savings from Sea Customs Salaries and Establishment, and Rupees 140 added to Land Customs Contingent Charges, reducing on the whole the grant to Rupees 1,68,000.

15. *Salt.*—The local estimate under this head was Rupees 17,00,000, which, being judged by the actuals of past years and the prospective results of the present, has been reduced by Rupees 2,00,000. The reduction has been distributed generally with reference to the local regular estimate of the current and the

actuals of the past year, regard being had to special increased expenditure anticipated during 1871-72.

16. *Stamps and Stationery.*—The provision for Stationery was hitherto made under a separate head of Stationery and Printing, but the charges for Printing having been transferred to Allotments for Provincial Services, it is considered unnecessary to retain stationery under an independent head of service; it is, therefore, transferred to the head of Stamps, and the name of the latter head changed into "Stamps and Stationery." The local estimate for Stamps and Stationery amounted, as per margin, to Rupees 2,04,630. The Governor-General in Council accepts, with slight modification, the estimate at a round sum of Rupees 2,05,000, with the addition of the reduced grant of Rupees 70,000 for discounts on Court Fee Stamps transferred from Law and Justice, thus making the total grant under this head Rupees 2,75,000.

	RS.
Stamps	99,290
Stationery	1,05,340
Total...	2,04,630

17. *Mint.*—Owing to the abolition of the Office of the Assay Master in Madras, the estimate under Mint is reduced from Rupees 32,000 to Rupees 14,000.

18. *Administration.*—The transfer of Rupees 13,504 on account of the Governor's Band to Army Charges and the retrenchment of Rupees 4,000 from Postage Charges of the Board of Revenue, as per Revised Budget submitted by the Compiler of Post Office Accounts, reduce the local estimate from Rupees 13,18,756 to Rupees 13,01,252, and with some trifling addition to the Contingent Charges of the Board and the Civil Office of Account and Audit, the grant under this head has been fixed at a round sum of Rupees 13,02,000.

19. *Minor Departments.*—The local estimate has been reduced by Rupees 6,540, the reduction being made from the provision for Botanical and other gardens. Of the sum disallowed, Rupees 1,500 are on account of Petty Construction and Repairs, to be provided for from Allotment on account of Provincial Services, and Rupees 5,040 on account of probable savings calculated on the prospective results of the present year.

20. *Law and Justice.*—The local estimate amounted to Rupees 39,26,200; the amount sanctioned by the Government of India is Rupees 37,47,000. The reductions have been distributed under the following minor heads with reference to the local regular of the current year; viz., Rupees 20,000 and Rupees 4,000 have been taken off from salaries of High Court Judges and salaries and establishment of High Court, Original Branch, respectively, as probable savings during the year; Rupees 23,000 from *salaries* under Civil and Sessions Courts; Rupees 27,000 and Rupees 5,000 from process service establishments under Civil and Sessions Courts and Courts of Small Causes respectively; Rupees 25,000 as proportionate share of savings from the salaries and establishments of Collectors and Magistrates debitable to Criminal Courts; Rupees 200 from Miscellaneous Charges under Criminal Courts, and Rupees 5,000 from discount on sale of Court Fee Stamps. The reduced grant under the last item has ultimately been transferred to Stamps and Stationery.

21. *Ecclesiastical.*—Notwithstanding the explanation given by the Accountant-General, Madras, that credit has been taken for savings likely to accrue from

the absence of the Bishop, there is reason to think that the local estimate is still too high in comparison with the actuals of the present year as far as ascertainable. The grant has accordingly been reduced from Rupees 4,04,244 to Rupees 4,00,000, the difference being deducted as probable savings in the Ecclesiastical Establishment of the year.

22. *Medical.*—Consequent on the transfer from Imperial grant to Allotment for Provincial Services, under Government Resolution, No. 1659 of 20th March 1871, of all charges hitherto included under "Medical Establishment," except the substantive salary of Medical Officers, Covenanted, Uncovenanted, or Warrant, in medical charge of civil stations, a sum of Rupees 75,845, comprising the provision for the items noted in the margin, has been thrown out, and the local estimate reduced in round numbers from Rupees 3,79,677 to Rupees 3,03,000.

	Rs.
Allowance of Surgeons for attending Jails and Lunatic Asylums	22,500
Apothecaries	22,440
Establishment of Native Doctors, Compounders, &c.	23,307
Contingent charges	3,438
Travelling expenses	3,000
Postage charges	660
Total	75,845

23. *Political Agencies.*—The amount asked for under this head, viz., Rupees 1,04,810, is high. Travelling allowance is reduced by Rupees 796, and establishment by Rupees 1,013, with reference to the actuals of the present year, as far as it can be ascertained, and the grant fixed at Rupees 1,03,000.

24. *Miscellaneous.*—Under this head the local estimate for loss on transactions with London has been reduced by Rupees 1,22,000, and as the census is not to be taken in the next year, the provision of Rupees 75,000 for that object is withdrawn. With these main alterations, and a trifling reduction of Rupees 410 under "Miscellaneous and Unforeseen Charges," the grant is limited to Rupees 11,45,000.

25. The grant under the new head of *Allotment for Provincial Services* has been already fixed for all Governments and Administrations by a separate Resolution of the Government of India, in the Financial Department, No. 1660, dated 21st March 1871, and Rupees 75,23,000 assigned to Madras.

26. Further trifling reductions are made of Rupees 310 under *Marine*, and Rupees 270 under *Allowances and Assignments under Treaties and Engagements*, and a small addition of Rupees 290 under *Superannuation, Retired, and Compassionate Allowances* in order to round the figures. The sanctioned grants under all the heads of service are as follow:—

	Local.	Financial Department.
	Rs.	Rs.
2.—Interest on Service Funds and other accounts	9,57,780	8,75,000
3.—Refunds and Drawbacks	2,39,000	2,80,000
4.—Land Revenue	44,95,600	43,42,000
5.—Forest	3,87,000	3,87,000
6.—Excise on Spirits and Drugs	3,00,000	2,75,000
7.—Assessed Taxes	47,000	45,000
8.—Customs	1,81,400	1,68,000
9.—Salt	17,00,000	15,00,000
11.—Stamps and Stationery	99,290	2,75,000
12.—Mint	32,000	14,000
15.—Administration	13,18,756	13,02,000

	Local.	Financial Department.
	Rs.	Rs.
16.—Minor Departments	1,60,540	1,54,000
17.—Law and Justice	39,26,200	37,47,000
18.—Marine	73,310	73,000
19.—Ecclesiastical	4,04,244	4,00,000
20.—Medical	3,79,677	3,03,000
Stationery and Printing	1,05,340	.....
21.—Political Agencies	1,04,810	1,03,000
22.—Allowances and Assignments under Treaties and Engagements	27,98,270	27,98,000
23.—Superannuation, Retired, and Compassionate Allowances	20,96,710	20,97,000
24.—Miscellaneous	13,52,410	11,45,000
25.—Allotments for Provincial Services	.....	75,23,000

Copy forwarded to the Comptroller-General and Accountant-General, Madras, for information and guidance.

No. 15. ORDER THEREON, 12th May 1871, No. 190.

The Accountant-General is requested to communicate, to the Heads of the several Departments concerned, the grants sanctioned by the Government of India for 1871-72.

2. A copy of the foregoing letter will be furnished to each of the following Departments:—

Revenue Department.
Judicial do.
Public do.
Political do.
Marine do.
Ecclesiastical do.

(True Extract.)

W. HUDLESTON,
Acting Chief Secretary.

To the Accountant-General.
,, Revenue Department.
,, Judicial do.
,, Public do.
,, Political do.
,, Marine do.
,, Ecclesiastical do.

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

The ACCOUNTANT-GENERAL, &c.,

&c.

Dated May, 12th.

Read.

Rec'd.

G. O., 12th May 1871, No. 190.

MAY.

Nos. 14-15.

Communicating Orders of the Government of India on the Budget Estimates of the Madras Presidency for 1871-72.

× 2,11,53,33 /
0 202,83,000 Exp: Rev: Sur:
8,5,6,33 /

Financial (1871) Departt

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" 6 " Jan 72 " 6-7
" 19 April " 27-28
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GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

To

No. 2008.

Dated, Fort William, the 31st March 1871.

Received the 26 April 1871

10 S. L.

No 179.

Acknowledging receipt of the letter of the Madras Government dated the 7th February last forwarding the Budget estimates of the Madras Presidency for 1871-72, & communicating certain orders & observations

Com

Circ

With an order.

Head Seal —
Revenue Dept.
Judicial —
Public —
Political —
Marine —
Secret —

No 190. 12 May/71.

The Accountant General is requested to communicate to the Heads of the several Departments concerned the grants sanctioned by the Government of India for 1871-72.

2. A copy of the proceedings will be provided to each of the following Departments.

Revenue Dept.
Judicial.
Public.
Political.
Marine
Ecclesiastical.

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S. G. P.—No 8 C. F.—13-4-71.—56.

× Leaving under the head of Grants in aid of Municipalities the matter in dispute in one of which Municipalities

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14 & 15