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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 167 Press Mis.

68-69.

Dated 16—2— 1872.

10/11

68-69

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
16th February 1872.

Read the following :—

No. 68. Resolution of the Government of India in the Financial Department, dated Fort William, 30th January 1872, No. 718 (Accounts):—

The Governor-General in Council observes that the form of explanation adopted by the Deputy Accountant-General, British Burmah, for the Estimates for 1872-73 is convenient, and is accordingly pleased to direct that it be printed and circulated to be adopted in other Provinces, the column for explanatory remarks in the printed form now in use being kept for the Regular Estimate only.

—

Ordered that the foregoing Resolution, together with a copy of the new form, be communicated to the several Departments and Local Governments and Administrations, the Comptroller-General, the several Accountants-General, and the Deputy Accountants-General in independent charge.

(Signed) D. BARBOUR,
Offg. Addl. Under Secy. to the Govt. of India.

No. 69. ORDER THEREON, 16th February 1872, No. 167.

To be recorded.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

Exd. J. H. Burns.

Govt. of {1872} Madras

FINANCIAL.

Dated February, 16th.

Rcd.

G. O., 16th February 1872, No. 167.

FEBRUARY.
Nos. 68-69.

Recording Resolution of the Government of India, forwarding a form of explanation of differences in the Budget Estimate for 1872-73 prepared in British Burmah for adoption in this Presidency, and directing that the column for explanatory remarks in the printed form now in use be kept for the Regular Estimate only.

EXPLANATIONS of DIFFERENCE in the BUDGET ESTIMATE of BRITISH BURMAH for 1872-73 from that for 1871-72.

Increase.	Decrease.	
		I.—LAND REVENUE.
		Ordinary Revenue.
75,700	...	Owing to increase in cultivation; and waste lands granted free, under Revenue Rules, becoming liable to tax.
		Capitation Tax.
85,900	...	Occasioned by new settlers becoming liable to tax, from immigration, and general increase of population.
		Miscellaneous.
5,700	...	From the re-letting of fisheries at enhanced rates, and from the rent of the birds' nest farme in the Tavoy district.
		III.—FOREST.
		Forest Revenue.
—	12,500	Under "Timber brought to Depôts by Government Agency." The amount is based upon a sale of 14,000 logs. The present working plan will in the course of the year tell upon the out-turn, and it will not be possible to sell a greater number of logs. Should anything like fair prices be realized, the amount will be fully obtained. Under "Sale of Timber removed from the forests by purchasers." The Actuals of 1870-71 are unprecedented, and the amount obtained under purely exceptional circumstances owing to large quantity of neaped timber brought out that season. Such an unusual out-turn is not likely to happen for some time to come.
		Duty on Foreign Timber.
—	—	The same as last year. Nothing has transpired which would warrant any expectation of increased revenue under this head. The probability is that there will be a small falling off annually.
		Miscellaneous.
—	7,500	Drift timber from the sea shore, &c., though still brought in, is generally claimed so that the quantity which ultimately is sold for the benefit of Government is diminishing annually. There is still a large quantity known to exist, but access to these localities is difficult, and high prices must be offered to induce people to work the timber out. There is a decrease under "Permit Fees" owing to the smaller number of trees girdled.
		IV.—EXCISE ON SPIRITS AND DRUGS.
		License and Distillery Fees, &c.
—	22,550	Arising principally from the decrease in the realizations in Rangoon, Akyab and Mergui districts for the arrack and toddy farms.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		IV.—EXCISE ON SPIRITS AND DRUGS —*continued.*
		Sale Proceeds of Excise Opium.
	44,000	The decrease is occasioned by the cost price (Rs. 1,32,000) of the opium to be supplied, being struck out of this head as well as under the corresponding head under Grant 6, Excise, under the operation of Financial Resolution of 25th July 1871, No. 2177. An increase, however, in the number of chests to be sold, is anticipated at Rangoon, Henzadah, Akyab, &c., over the number budgetted for last year, owing to the farmers taking larger quantities.
		Fines, Confiscations and Miscellaneous.
550	...	Occasioned by the increased fines, &c., in the Akyab district.
		V.—ASSESSED TAXES.
7,000	...	Assuming that the tax will be at the same rate as in the current year, this estimate has been based upon the Actuals of the present year, and includes collections in the Public Works Department.
		VI.—CUSTOMS.
		Imports.
15,300	...	According to the current year's anticipated collections and yearly increase in imports.
		Exports.
92,000	...	The exports are likely to be in excess of last year's Budget in Rangoon and Moulmein. A moderate estimate has, however, been taken upon the actuals of 1870-71 and on the probabilities of 1871-72.
		Miscellaneous.
100	...	Calculated upon the current year's receipts, and allowing for anticipated falling off in confiscations in Rangoon on account of better supervision.
		Warehouse and Wharf Rents.
—	7,400	Chiefly on account of the merchants, finding the Government Warehouse quite full having taken private licenses and warehouses of their own.
		VII.—SALT.
		Customs duty on Salt (Import duty).
25,000	...	The stock in hand is almost done. Importations, however, are very uncertain and may be to a greater extent than estimated for.
		Excise duty on Salt.
—	30,500	A falling off in the local manufacture of salt expected, judging from the current year's receipts, and should imports continue to be made from Europe.

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EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		IX.—STAMPS.
		Sale of Court Fee Stamps.
—	25,000	According to current year's receipts, there is a considerable falling off apparently from diminution in value of law suits and lower scale of fees.
		Sale of adhesive Stamps.
700	...	Increase in sales of stamps.
		Duty on Impressing Documents.
10,000	...	Based upon the Actuals of past eighteen months.
		Fines and Penalties.
200	...	Fluctuating receipts.
		Miscellaneous.
100	...	Fluctuating receipts.
		XIII.—LAW AND JUSTICE.
		Sale proceeds of unclaimed and escheated property.
1,530	...	The average receipts under this head for the past four years.
		General Fees, Fines and Forfeitures.
1,400	...	Based upon the Actuals of the last twenty months, and an increase expected, in consequence of the change in the Judicial Administration.
		Miscellaneous.
70	...	According to present year's receipts and to adjust fractions.
		XIV.—MARINE.
		Sale proceeds of vessels and stores.
—	4,200	Fewer sales anticipated.
		Registration and other Fees.
—	300	Based upon the Actuals of last twenty months.
		Freight, Passage, &c.
500	...	Hire of schooners by private individuals.
		Coast Light dues.
—	900	FLUCTUATION OF TRADE.—The current year's estimate taken at too high a figure.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		XV.—INTEREST.
100	...	No provision hitherto made for the interest on unpaid portion of purchase money of waste lands.
		XVI.—MISCELLANEOUS.
		Premium on Bills.
580	...	According to the receipts of the last eighteen months.
		Unclaimed Bills of Exchange, &c.
100	...	Based upon Actuals.
		Sale of old Stores and Materials.
300	...	Unserviceable furniture to be replaced by new.
		Unclaimed Deposits.
—	400	According to the anticipations.
		Miscellaneous Fees.
)	...	
		Miscellaneous Receipts.
100	...	Estimate based upon Actuals.
		EXPENDITURE.
		GRANT 2.—INTEREST ON SERVICE FUNDS.
		Interest on Savings Bank Deposits.
600	...	Provisions omitted to be made last year for this service.
		GRANT 3.—REFUNDS AND DRAWBACKS.
		Revenue Refunds.
—	20,000	Land Revenue refunds having been exceptionally high in the current year, and the Customs Estimate reduced consequent upon the proposed change in the system of refunds on shut out shipments.
		Miscellaneous Refunds.
—	2,000	Based upon the Actuals of the last twenty months.
		Drawbacks.
—	4,000	Based upon the last eighteen months' expenditure.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		GRANT 4.—LAND REVENUE.
		Collectors, &c., Establishments.
—	6,000	MOIETY OF SALARIES OF DEPUTY COMMISSIONERS—Caused by the reorganization of the Judicial Administration (Financial Resolution No. 3722 of 30th August 1871) whereby three Deputy Commissioners are reduced.

Old Scale.		New Scale.	
4	1st Grade	4	1st Grade.
4	2nd „	3	2nd „
4	3rd „	3	3rd „
1	4th „	3	4th „
3	4th „		
16	(Town Magistrates provided for under Grant 17.—Law and Justice.)	13	3 Magistrates provided under Grant 17.

—	12,900	ASSISTANT COMMISSIONERS.—The moiety (Rs. 7,200) of the pay of the three Junior Bengal Civilians attached to British Burmah provided for last year has been omitted, there being no excess in the complement of officers; and a moiety of the pay of the Assistant Political Agent at Bhamo erroneously included here, as well as under the Grant for Political Agencies.
2,900	...	The amount of probable savings not expected to be so great as in the previous year.
		Establishment.
533	...	Increase on account of punka-pullers, hitherto shewn under contingent charges, and after allowing for probable savings.
		Contingent Charges.
2,417	...	To meet new furniture required and increased contingent expenses.
		Travelling Expenses.
3,550		Previous provision insufficient for the requirements of the establishments.
		Charges on account of Land Revenue Collections.
7,500	...	Increased collections of revenue anticipated.
		Land Settlement Charges.
500	...	CONTINGENT CHARGES.—Field operations to be carried out on a much larger scale.
		GRANT 5.—FORESTS.
—	—	Separate explanation furnished by Forest Department.
		Salaries.
2,000	...	Caused by Captain Douglas having been sent to Burmah, *vice* Lieutenant Stenhouse, and the recommendation for promotion of Mr. Elsner.
		Establishment.
1,000	...	Provision made for entertainment of extra hands required.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		GRANT 5.—FORESTS —*continued.*
		Travelling Expenses.
1,300	...	To provide for the full strength of the Executive Establishment being kept up throughout the year.
		Contingent Charges.
—	10	
		Postal Charges.
10	...	
		GRANT 6.—EXCISE, &c.
		Contingent Charges.
400	...	Increase amount of opium to be supplied.
		Cost price of Opium supplied to Excise Department.
—	1,05,100	Under the operation of Financial Resolution of 25th July 1871, this head disappears, corresponding reduction made in the receipt side.
		GRANT 7.—ASSESSED TAXES.
		GRANT 8.—CUSTOMS.
		Akyab.
		Salaries.
600	...	Increase of pay to Collector under Financial Resolution No. 1157 of 27th February 1871.
		Establishment.
		Sanctioned Establishment.
76	...	Addition of punka-pullers, hitherto shewn under contingencies.
		Preventive Establishment.
—	1,680	According to sanctioned scale.
		Wharf Establishment.
144	...	According to sanctioned scale.
		Contingent Charges.
—	1,274	New boat provided for last year.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		GRANT 8.—CUSTOMS —*continued.*
		Amherst.
		Collector.
1,200	...	Increase of pay under Financial Resolution No. 1157 of 27th February 1871.
		Establishment.
96	...	Punka-pullers hitherto provided for under contingencies.
		Contingent Charges.
—	1,970	DECREASE.—Last year provision made for new boat.
		Rangoon.
		Collector.
—	1,800	New incumbent at a lower rate of pay.
		Establishment.
—	2,700	Revised Establishment sanctioned by Financial Resolution No. 4194 of 11th October 1871. In last year's Budget, provision was made for a Statistical Compiler (1,800) not sanctioned, and erroneous provision made for servants (900).
		Preventive Establishment.
20	...	The sanctioned scale.
		Contingent Charges.
	12,560	A sum of Rs. 15,000 was included last year for the purchase money, &c., of a hulk. This year office expenses are increased for Furniture, &c., and provision made for rewards.
18,108	...	**New Scale of Establishment submitted, but not sanctioned yet. Vide Letter from the Secretary to Chief Commissioner No. 395-332,** dated 7th **November 1871.**
		Thayetmyo.
		Establishment.
—	48	Revised scale of establishment sanctioned by Government of India (Financial Resolution No. 2753 of 30th November 1871.)
		Contingent Expenses.
—	50	Based upon Actuals.
		Bassein.
		Contingent Charges.
—	150	Based upon Actuals.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		GRANT 9.—SALT.
		Commission on Salt Tax Collections.
	700	Decrease on account of reduced collections of excise duty
		GRANT 11.—STAMPS AND STATIONERY.
		Charges for Sale of Stamps.
		Miscellaneous.
30	...	Based upon Actuals.
		Discount on Sale of Court Fee Stamps.
—	930	A decrease in the sales.
		GRANT 15.—ADMINISTRATION.
		Tour Expenses.
14,000	...	Provision made similar to the Central Provinces.
		Establishment.
1,800	...	The same amount provided as last year. This is subject, however, to revision in connection with the establishment of the Judicial Commissioner. *Interpreter*, sanctioned for 2 years under Financial Resolution No. 1000 of 5th June 1871.
		Contingent Charges.
500	...	More books required.
1,370	...	Subscriptions to Newspapers, &c., includes subscription for the free copies of the *British Burmah Gazette.*
2,500	...	SERVICE TELEGRAMS.—According to present expenditure.
500	...	COUNTRY STATIONERY.—Hitherto included under office expenses, &c.
		Travelling Allowances.
2,500	...	Insufficient
30	...	*Postal charges* } To adjust fractions.
		Commissioners.
		Establishment.
566	...	Addition of punka-pullers to the establishment and annual increase of pay.
		Contingent Charges.
1,434	...	Includes provision for Circuit House furniture in the Arakan Division urgently required and after allowing for the pay of punka-pullers, now shewn under Establishments.
		Civil Offices of Accounts.
		Salaries.
620	...	Annual progressive increase of salary to the Assistant to the Accountant General.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		GRANT 15.—ADMINISTRATION —*continued.*
		Establishment.
—	2,676	Reduction of a Clerk of the 2nd grade on the revival of the office of head book-keeper, and appointment of Clerks on minimum rates of pay in lieu of others dismissed, less the addition of half the pay of a Local Funds Clerk whose duties are divided betwee Imperial and Local Fund Services.
		Contingent Charges.
—	44	For adjustment of fractions in total.
		Postal Charges.
100	...	Increase anticipated under new system of Postage labels.
		GRANT 17.—LAW AND JUSTICE.
		Judicial Commissioners.
		Salaries.
30,000	...	JUDICIAL COMMISSIONERS.—Under the re-organization of the Judicial Administration Financial Resolution No. 3228 of 30th August 1871.
		Establishment and Contingencies.
4,800	...	This additional amount sanctioned under the above Resolution is provided; the matter of the establishment being under consideration.
		Judge.
		Salaries.
16,800	...	The salary of a Judge for Moulmein is provided at the mean rate of salary of the appointment.
		Establishment.
10,080	...	The sanctioned establishment of the Recorder of Moulmein provided here.
		Contingent Charges.
1,100	...	The same amount as provided for the Recorder.
		Recorder's Court.
		Salaries.
—	14,200	Under the Financial Resolution of 30th August 1871, the office of Recorder of Moulmein abolished and the pay of the Recorder at Rangoon raised to Rs. 2,500 a month.
		Establishment.
—	9,888	Office of Recorder at Moulmein abolished.
		Contingent Charges.
—	1,092	Office of Recorder at Moulmein abolished.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

Increase.	Decrease.	
		GRANT 17.—LAW AND JUSTICE—*continued.*
		Law Officers.
		Advocates.
600	...	Allowance for Clerk to Government Advocate, Rangoon, sanctioned under Resolution No. 587 of Government of India, 31st January 1871.
		Court of Small Causes.
		Salaries.
600	...	Annual progressive increase to Judge.
		Establishment.
96	...	Pay of a punka-puller added.
		Contingent Charges.
—	96	Pay of a punka-puller transferred.
		Criminal Courts.
		Moiety of Salaries.
—	18,900	As explained under Grant 4.
		Magistrates.
—	4,800	Provision made for the Magistrates' salaries according to the scale fixed by Financial Resolution No. 3228 of 30th August 1871.
		Last year they were budgetted for as Deputy Commissioner of the 4th grade.
		Cantonment Joint Magistrate.
—	8,400	Office of Cantonment Magistrate abolished under above Resolution.
		Establishment.
3,306	...	Hill Tracts establishment not hitherto provided for.
		Contingent Charges.
—	6,206	The provision (5,000) made last year for Law Library not required, and last year's estimate too high.
		Travelling Expenses.
3,550	...	Previous provision insufficient for the requirement.
		Postal Charges.
50	...	Required for Hill Tracts.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72 —*continued.*

ease.	Decrease.	
		GRANT 18.—MARINE.
		Light Houses and Ships.
-	900	Superintendent of Light Houses. Moiety chargeable to Port [illegible]d.
		Tenders and Schoc
-	18,000	The "Alguada" Schooner transferred to Bassein Port Fund.
		Building and Repairs of Ships.
-	4,000	Less repairs anticipated.
		Timber and Stores.
,000	...	More metals, machinery, &c., required.
		Miscellaneous.
,000	...	According to current expenditure.
		GRANT 19.—ECCLESIASTICAL.
		Salaries.
	700	Owing to Assistant Chaplains entertained in place of Senior Chaplains.
		GRANT 20.—MEDICAL.
,600	...	According to the present rates of pay drawn by Medical Officers.
		GRANT 21.—POLITICAL AGENCIES.
		Miscellaneous.
,000	...	Allowance for education of Jewan Bukht and son, and increase of pensions to other State prisoners, and Rs. 4,500 for present to Hill Chiefs, Arrakan Hill Tribes.
		GRANT 23.—SUPERANNUATION, &c.
,000	...	Amount of new pensions granted in the year greater than those lapsed.
		GRANT 24.—MISCELLANEOUS.
		Charges for Remittance of Treasure.
	1,090	Less treasure required to be remitted.
		Donations for Charitable Purposes.
490	...	For the burial of paupers and maintenance of ship-wrecked crews.

EXPLANATIONS OF DIFFERENCE IN THE BUDGET ESTIMATE OF BRITISH BURMAH FOR 1872-73 FROM THAT FOR 1871-72—*concluded.*

Increase.	Decrease.	
		GRANT 24.—MISCELLANEOUS—*continued.*
		Rewards for destruction of Wild Animals.
1,200	...	Increase in rewards for destruction of snakes and wild animals.
		Books, &c., purchased by Government.
700	...	To meet the requirements.
		Assessment, &c., on Government Buildings.
—	11	On account of a Government building being vacated.
		Miscellaneous, &c., Charges.
7,211	...	For charges on account of European vagrants, and increased rewards for information.
		GRANT 25.—ALLOTMENTS FOR PROVINCIAL SERVICES.
—	33,000	Reduced in accordance with Financial Resolution No. 4448, dated 19th October last, and Comptroller General's letter No. 1207, dated 3rd January 1871.

(A True copy)
H Ewalling
Registrar Fin.l Depr.t

Office Supdt. Govt. Printing.—No. 8525 C. F.—29-1-72.—150.

No. 718.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

RESOLUTION.

FORT WILLIAM, *the 30 January* 1872.

The Governor General in Council observes that the form of explanation adopted by the Deputy Accountant General, British Burmah, for the Estimates for 1872-73 is convenient, and is accordingly pleased to direct that it be printed and circulated to be adopted in other Provinces, the column for explanatory remarks in the printed form now in use being kept for the Regular Estimate only.

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D Barbour

Offg. Addl. Under Secy. to the Govt. of India.

Financial (1872) Dept.

From
The Secretary Chamber
No. 6/5/72

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

RESOLUTION.

To

No. 718.

Dated, Fort William, the *January* 1872.

Received

by 30 January
Rs. 6 Pleasant
S.C. of India's letter
S.C. of India 3 No 2 12.

Forward a form
Explanatory of the difference
in the Accounts for the
for 1870-71 Expenditure
in England Summary
for adoption in this
Accounts Presidency
and direct that the
column for explanatory
remarks in the printed
form now in use
be kept for the Regular
Estimate only.
With our Circ

15 Feb 72 No 157
Recorded

C 8/2
Feb 72

O. S. G. P.—No. 8650 C F.—29-1-72.-200.

Govt. of {1872} Madras.

Financial

Dated Feby. 16.
Read Encl.

G. O. 15 Feby, 1872 No 167.

Nos. 68. 69.

Recording Res.n of the Govt. of India forwarding a form of explanation of differences in the Budget Estimate for 1872-73 prepared in British Burma, for adoption in this Presy., and directing that the Column for Explanation remarks in the printed form now in use be kept for the Regular Estimate only.