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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 99 Press Mis.

113.

Dated 26—1— 1872.

26/27

113

Not to be folded or roughly handled

No. 113. To the Secretary to the Government of India, Financial Department, dated Fort St. George, 26th January 1872, No. 99.

I am directed to submit, for the sanction of the Governor-General in Council, the Civil Budget of this Presidency for the year 1872-73.

	Rs.
Actuals for 1870-71	788,78,106
Estimate for 1871-72	780,12,000
Do. for 1872-73	785,60,010

* Rupees 787,31,040

2. The "Revenues and Receipts" for the year are estimated at Rupees 785,60,010. They exceed the estimate for 1871-72 by Rupees 5,48,010, but fall short of the "Regular Estimate"* prepared by the Accountant-General by Rupees 1,71,030.

	Rs.
Actuals for 1870-71	249,08,656
Grant for 1871-72	278,06,000
Estimate for 1872-73	275,41,740

3. The expenditure is estimated at Rupees 275,41,740. The grant for the current year is Rupees 278,06,000, and the regular estimate amounts to Rupees 266,05,860. The charge for 1872-73 is, it will be seen, less than the grant for 1871-72 by Rupees 2,64,260.

RECEIPTS.

	Rs.
Actuals for 1870-71	439,78,027
Estimate for 1871-72	438,00,000
Do. for 1872-73	445,50,000

† 439 lakhs

4. I. *Land Revenue*, Rupees 445,50,000.—The Government have added six lakhs of Rupees to the estimate† submitted by the Board of Revenue. This addition may, at first sight, appear to be over sanguine; but the Government find that, notwithstanding the addition of five lakhs to the Board's Estimate for 1870-71, that estimate fell short of the actuals by upwards of $15\frac{1}{4}$ lakhs, and there is every probability of the estimate for the current year being exceeded by upwards of eleven lakhs. The figures given in the margin show that in five years out of eight the Budget Estimates have been exceeded by the actuals, and the Government have every reason to believe that the estimate for the next year will prove a fairly approximate one.

Excess of actual receipts over Budget Estimates.

	Rs.	
1863-64	25,85,552	
1865-66	8,16,946	
1866-67	1,92,198	(11 months and bad year).
1869-70	18,34,864	
1870-71	15,33,269	

	Rs.
Actuals for 1870-71	34,46,431
Estimate for 1871-72	34,46,000
Do. for 1872-73	34,46,000

5. II. *Tributes and Contributions from Native States*, Rupees 34,46,000.—There is no change in this estimate, it is the same as the estimate and regular estimate for 1871-72.

	Rs.
Actuals for 1870-71	3,39,792
Estimate for 1871-72	4,95,000
Do. for 1872-73	4,50,000

6. III. *Forest*, Rupees 4,50,000.—The estimate for 1871-72 amounts to Rupees 4,95,000, but the regular estimate is fixed at Rupees 4,50,000. The estimate for the ensuing year has been prepared with reference to the actuals of the past few years, and the depressed state of the timber market.

	Rs.
Actuals for 1870-71	58,92,661
Estimate for 1871-72	58,00,000
Do. for 1872-73	57,00,000

7. IV. *Excise on Spirits and Drugs*, Rupees 57,00,000.—This amount is lower than the estimate (Rupees 58,00,000) and regular estimate

(Rupees 57,50,000) for 1871-72. The Government adopt the lower figure as several Contractors have, under the expiring triennial lease, failed, and it is not expected that the farms will fetch the same high prices this year as they did in 1869.

	Rs.
Actuals for 1870-71	22,78,352
Estimate for 1871-72	6,90,000
,, for 1872-73	6,90,000

8. V. *Assessed Taxes*, Rupees 6,90,000.—The Accountant-General shows in his Regular Estimate that the collections in 1871-72 are likely to amount to Rupees 9,50,000; but the Government, in the absence of any definite information in respect of the Income-tax, prefer adhering to the estimate* for the current year.

* Rupees 6,90,000.

	Rs.
Actuals for 1870-71	30,48,972
Estimate for 1871-72	29,50,000
,, for 1872-73	30,30,000

9. VI. *Customs*, Rupees 30,30,000.—This estimate exceeds the estimate for 1871-72 by Rupees 80,000, but is less than the regular estimate† by Rupees 35,000, and the actuals for 1870-71 by Rupees 18,972. The returns of the Port of Madras show that the Customs revenue collected in the first five months of the current year amounted to Rupees 6,56,378 against Rupees 7,51,029 in the corresponding period of the previous year. The collections in the entire Presidency during the same periods amounted to Rupees 12,27,222 and Rupees 12,47,795, respectively. This depression is doubtless the effect, to some extent, of the late war in Europe; and, although a reaction may confidently be expected, the actual revenue of 1870-71 is the safest guide to follow, especially as it is the highest amount realized in any previous year. The Government have, under these circumstances, approved the estimate of Rupees 30,30,000.

† Rupees 30,65,000.

	Rs.
Actuals for 1870-71	126,42,304
Estimate for 1871-72	133,00,000
Do. for 1872-73	130,00,000

10. VII. *Salt*, Rupees 130,00,000.—The estimate for 1871-72 amounts to Rupees 133,00,000. The regular estimate amounts to Rupees 128,57,000, and the actuals for 1870-71 to Rupees 126,42,304. The revenue from salt is improving, and will further improve if the grant for its manufacture in 1872-73 is on a more liberal scale than that for 1871-72.

	Rs.
Actuals for 1870-71	39,95,801
Estimate for 1871-72	38,30,000
,, for 1872-73	40,00,000

11. IX. *Stamps*, Rupees 40,00,000.—This amount exceeds the estimate for 1871-72 by Rupees 1,70,000, and is based on the actuals (Rupees 39,95,801) for 1870-71.

	Rs.
Actuals for 1870-71	5,75,389
Estimate for 1871-72	10,04,000
,, for 1872-73	9,54,500

12. XIII. "*Law and Justice*," Rupees 9,54,500.—The introduction of stamps for the payment of fees in the High Court has caused a diminution in the amount of the estimate for 1872-73 of Rupees 49,500 as compared with that for 1871-72. There is also a diminution in the receipts for eight months and the regular estimate, owing to the system of paying process servers without the intervention of the Treasury. This system will be discontinued at the close of the current financial year.

	Rs.
Actuals for 1870-71	1,04,607
Estimate for 1871-72	25,000
,, for 1872-73	62,700

13. XIV. *Marine*, Rupees 62,700.—There is an increase of Rupees 37,700 in the estimate for 1872-73 over the estimate for 1871-72, and of Rupees 7,200 over the regular estimate.* The increase is to be ascribed to the "Pilotage receipts" and "Miscellaneous receipts" having been based on the actual receipts for the first six months of the current year.

* Rupees 55,500.

	Rs.
Actuals for 1870-71	1,61,346
Estimate for 1871-72	1,66,000
,, for 1872-73	2,36,440

14. XV. *Interest*, Rupees 2,36,440.—This sum exceeds the estimate for 1871-72 by Rupees 70,440, consequent on a gradual augmentation of the receipts from additional investments, and the addition of interest payable by the Municipalities of Madras and Ootacamund, on the loans granted to them.

	Rs.
Actuals for 1870-71	23,98,707
Estimate for 1871-72	25,00,000
,, for 1872-73	24,40,370

15. XVI. *Miscellaneous*, Rupees 24,40,370.—There is a decrease in this estimate of Rupees 59,630 as compared with the estimate for 1871-72, owing to the discontinuance of the adjustments connected with the Military and Medical Funds. But the actuals for 1870-71 and the regular estimate† for 1871-72 are both less than the estimate for 1872-73.

† Rupees 24,36,740.

CHARGES.

	Rs.
Actuals for 1870-71	8,86,070
Grant for 1871-72	8,75,000
Estimate for 1872-73	7,50,450

16. "*Interest on Service and other Funds*," Rupees 7,50,450.—This charge is less than the grant for 1871-72, the regular estimate‡ and the actuals for 1870-71 by Rupees 1,24,550, Rupees 11,250, and Rupees 1,35,620, respectively.

‡ Rupees 7,61,700.

	Rs.
Actuals for 1870-71	2,82,292
Grant for 1871-72	2,80,000
Estimate for 1872-73	2,67,420

17. "*Refunds and Drawbacks*," Rupees 2,67,420.—The refunds are estimated at Rupees 12,580 less than the grant for 1871-72. They are also less than the regular estimate§ and the actuals for 1870-71. The refunds during this latter period as well as in 1869-70 were exceptionally large. The estimate for 1872-73 has, therefore, been prepared on the average of the three years ending 1870-71.

§ Rupees 2,81,380.

	Rs.
Actuals for 1870-71	42,78,855
Grant for 1871-72	43,42,000
Estimate for 1872-73	43,17,200

18. "*Land Revenue*," Rupees 43,17,200.—The items which make up this amount are—

	Rs.
Collectors, &c., Establishments	33,37,000
Revenue Survey	7,00,000
Land Settlement charges	2,76,000
Inam Commissioner	4,200
Total ...	43,17,200

There is a decrease in the first item of Rupees 9,000, and in the last item of Rupees 15,800. The aggregate decrease is Rupees 24,800, compared with the grant for the current year. The enclosed copies of the Proceedings* of this Government contain their remarks on the several items included under the general heads above described. The estimate for 1872-73 has been prepared with reference to the actuals in previous years, and not as heretofore in accordance with the full sanctioned scale for fixed establishments. This course has been adopted to save the Government of India the necessity of reducing the estimate, and I am now to request their instructions as to whether it may be continued in future, and the Financial Circular, dated 18th September 1863, No. 4551, directing the cost of establishments to be provided for in the Budget according to the sanctioned scale, be held in abeyance.

* *Revenue.*
Dated 29th November 1871, No. 2023.
,, 6th December ,, ,, 2060.
,, 21st ,, ,, 2161.
,, 4th January 1872, ,, 4.

	Rs.
Actuals for 1870-71	2,94,829
Grant for 1871-72	3,87,000
Estimate for 1872-73	3,81,000

19. "*Forest*," Rupees 3,81,000.—The charge is less than the anticipated revenue in 1872-73 by Rupees 69,000. It is also less than the grant for 1871-72 by Rupees 6,000. The allotments for the several forests have been fixed with much care, and further reduction in the conservancy and working expenses is not practicable. The estimate, it will be seen, exceeds the regular estimate† by not more than Rupees 56,770, which amount is necessary for the maintenance and extension of the large fuel reserves and plantations commenced in several parts of the Presidency.

† Rupees 3,24,230.

	Rs.
Actuals for 1870-71	3,10,273
Grant for 1871-72	2,75,000
Estimate for 1872-73	2,81,600

20. "*Excise on Spirits and Drugs*," Rupees 2,81,600.—Exceeds the current year's grant by Rupees 6,600 solely by the addition of Rupees 6,500 for the expenses attending the registration of new leases upon the resale of the farms during this year. The actuals for 1870-71 amount to Rupees 3,10,273. They exceed the grant and regular estimate‡ for 1871-72, owing to certain extraordinary payments having been made in connexion with the preceding year.

‡ Rupees 2,75,000.

	Rs.
Actuals for 1870-71	31,809
Grant for 1871-72	45,000
Estimate for 1872-73	35,000

21. "*Assessed Taxes*," Rupees 35,000.—The charge is less than the grant for 1871-72 by Rupees 10,000. It rests with the Government of India to make such alteration in the charge as they may find necessary with reference to any change which may be contemplated in the tax on incomes.

	Rs.
Actuals for 1870-71	1,72,892
Grant for 1871-72	1,68,000
Estimate for 1872-73	1,69,400

22. "*Customs*," Rupees 1,69,400.—The actuals for 1870-71 exceed the current year's grant and regular estimate.§ No savings can be expected in so small a Department as "Customs." The

§ Rupees 1,50,070.

Proceedings of the Madras Government, Financial Department,
26th January 1872.

Government have provided in 1872-73 the full charge. It exceeds the grant for 1871-72 by Rupees 1,400 only.

	Rs.
Actuals for 1870-71	12,72,234
Grant for 1871-72...	15,00,000
Estimate for 1872-73	17,44,000

23. "*Salt*," Rupees 17,44,000.—This amount is distributed under the following general heads, viz. :—

	Rs.
Salaries, establishments, and contingencies	4,17,900
Salt purchase and freight	13,26,000
Total ...	17,44,000

The grant for the current year is Rupees 15,00,000, and the regular estimate amounts to Rupees 14,96,900. Under "Establishment and Contingencies" there is an increase of Rupees 86,700, and under "Salt purchase and freight" an increase of Rupees 1,57,300. The estimate is large compared with the actuals of the previous years and the sanctioned grant for the current year; but it is not susceptible of any material reduction. The increase occurs chiefly in the items noted below :—

—	Actuals of 1870-71.	Grant for 1871-72.	Board's Estimate for 1872-73.
	Rs.	Rs.	Rs.
Purchase of salt and manufactures' share ...	7,99,965	9,83,800	11,00,000
Conveying and storing	76,579	1,00,000	1,27,600
Gathering spontaneous salt	819	4,000	17,900
Contingencies	14,027	12,000	18,000

24. The Board of Revenue point out that the stock of salt in the Chingleput, Kistna, and Tanjore Districts is very low, and that it requires to be replenished. The Government note that in Tinnevelly also the supply is insufficient. The deficiency appears to have been caused by the small manufacture in 1870-71, which amounted to only Indian Maunds 54,45,601 against an average of nearly 80 lakhs of maunds in the previous four years, and 82,40,531 maunds in 1869-70. The necessity for prompt action towards securing a larger stock is clear. The reduced grant of Rupees 9,83,800 for the current year will little more than suffice for an outturn corresponding with that of 1869-70. Any reduction in the estimate for 1872-73 will seriously embarrass the Department to the detriment of the revenue which is estimated at 130 lakhs. These remarks are equally applicable to the higher estimate of Rupees 1,27,600 for "Conveying and storing salt," as the cost under this head will increase with reference to the larger quantity proposed to be manufactured.

25. The amount provided under "Salt" for "Petty Construction and Repairs" is Rupees 2,39,000, against an expenditure of Rupees 1,01,237 in 1870-71, and Rupees 1,52,000 the grant for the current year. The necessity for a larger grant under this head has been repeatedly urged on grounds which gain strength with each year in which it is withheld. The actual expenditure affords no sufficient criterion of the amount required, as operations are restricted with reference

to the amount of the grant. Expenditure on a liberal scale under this head may justly be regarded as reproductive, for it will assuredly exercise a material influence on the revenue. It is devoted to essential improvements in the manufacturing works, but mainly to facilitating the approach of intending purchasers on a large scale to the depôts. These stations are unavoidably situated in sandy waste tracts and among salt swamps, where wheeled traffic is surrounded with difficulties, and fodder and water for draught or carriage cattle are obtained at extreme cost and trouble. The obstacles to free access exercise a very material effect on the extent of the sales, and the works themselves from the nature of the soil are liable to constant and extreme injury The Government are satisfied that larger expenditure in this direction will be true economy, and have accepted the Collectors' estimates of their requirements in the belief that the proposed expenditure will prove largely beneficial to the revenue and will obviate the necessity for still heavier expenditure in future years.

	Rs.
Actuals for 1870-71	2,69,925
Grant for 1871-72	2,75,000
Estimate for 1872-73	2,52,530

26. "*Stamps and Stationery*," Rupees 2,52,530, viz,

	Rs.
Stamps	1,70,000
Stationery	82,530

There is a net decrease in the charges under both heads as compared with the grant for 1871-72 and the actuals for 1870-71 of Rupees 22,470 and Rupees 17,395, respectively. The decrease under stationery purchased in the country of Rupees 25,500 is owing to the demands for the past year having been considerably below the estimate. Deducting the probable receipts from sale of stationery, waste paper, &c., estimated at Rupees 4,500, the net charge will be Rupees 78,030 against Rupees 1,02,571 the actuals for 1870-71.

	Rs.
Actuals for 1870-71	37,287
Grant for 1871-72	14,000
Estimate for 1872-73	67,950

27. "*Mint*," Rupees 67,950.—The charge on account of the Assay Establishment is Rupees 3,820, and under "Loss on Coinage," Rupees 64,130. The former is less than the grant* for the current year by Rupees 1,050. The latter exceeds the grant† by Rupees 55,000. The Accountant-General has not explained the necessity for this increase in the column of remarks, but it is presumed that the provision has been made to meet the loss caused by the difference between the invoice value‡ and the price§ realized by the sale of copper straps, of which there is a large quantity in store.

* Rupees 4,870.

† Rupees 9,130.

‡ Rupees 210.

§ Rupees 165.

	Rs.
Actuals for 1870-71	12,79,617
Grant for 1871-72	13,02,000
Estimate for 1872-73	13,03,880

28. "*Administration*," Rupees 13,03,880.—This amount exceeds the actuals for 1870-71, and the estimate and regular estimate for the current year. The net increase over the estimate for 1871-72 is not more that Rupees 1,880, which is to be ascribed chiefly to the inclusion in the Civil Estimate, for the first

time, of certain charges connected with His Excellency the Governor's Band which were heretofore borne in the Budget of the Military Department. The minor variations are sufficiently explained by the Accountant-General.

	Rs.
Actuals for 1870-71	1,55,779
Grant for 1871-72	1,54,000
Estimate for 1872-73	1,62,570

29. "*Minor Departments*," Rupees 1,62,570.—This charge exceeds the grant for 1871-72 by Rupees 8,570, viz., under—

	Rs.
Central and other Museums	1,800
Examinations	300
Chinchona Plantations and Botanical and other gardens ...	6,470

The first item of increase is due to the "Collection and purchase of Oriental Manuscripts," the second to an increase in the stipend to examiners, and the third partly to a reduction made by the Government of India of Rupees 5,040 from the Budget Allotment for the current year on account of probable savings, and partly to an increase of Rupees 2,311 in the Quinologist's Budget Estimate for more extended manufacture of quinine and alkaloid. The regular estimate for 1871-72 amounts to Rupees 1,72,690, the charge for 1872-73 is less by Rupees 10,120, and admits of no further reduction.

	Rs.
Actuals for 1870-71	33,14,225
Grant for 1871-72	37,47,000
Estimate for 1872-73	37,40,640

30. "*Law and Justice*," Rupees 37,40,640.—There is a net decrease in the proposed charge, compared with the grant for 1871-72, of Rupees 6,360. It exceeds, however, the actuals for 1870-71 and the regular estimate* for 1871-72 by Rupees 4,26,415 and Rupees 3,70,320. The only charge which seems susceptible of reduction is that for "Civil and Session Courts;" but an examination of the details shows that the cause of the falling off in the actuals as well as in the regular estimate is to be ascribed chiefly to the Process Service Establishment which should have been paid from the Government Treasury having hitherto been paid direct from the fees collected. It has been determined to discontinue this arrangement from the commencement of the ensuing year, and it is essential that adequate provision should be made for the charge in the Budget for 1872-73. Some provision is also necessary for the additional charge which will be required in connexion with the revision of the establishments of the Civil and Sessions and Principal Sadr Amin's Courts in the Provinces. But this may be met from savings under other heads. The Government deprecate any reduction being made in the allotment of Rupees 37,40,640.

* Rupees 33,70,320.

	Rs.
Actuals for 1870-71	68,351
Grant for 1871-72	73,000
Estimate for 1872-73	74,500

31. "*Marine*," Rupees 74,500.—Exceeds the grant for the current year by Rupees 1,500. The estimate together with the Proceedings† of this Government reviewing it has been submitted to the Government of India in the Military Department.

† Dated 24th November 1871, No. 688.

		RS.
Actuals for 1870-71	... ...	3,62,862
Grant for 1871-72	... ...	4,00,000
Estimate for 1872-73	... ...	4,08,160

32. "*Ecclesiastical*," Rupees 4,08,160.—The assignment for 1872-73 is in excess of the grant for 1871-72 by Rupees 8,160. This is occasioned—

1*st*.—By an increase of Rupees 3,600 in the pay of the Domestic Chaplain, the appointment being held by a Senior Chaplain.

2*nd*.—By a net increase of Rupees 1,200 in the difference of pay between Chaplains and Assistant Chaplains.

3*rd*.—By an increase of Rupees 6,360 in the charge for house-rent, which was sanctioned in Financial Resolution, No. 212, dated the 5th May 1871.

		RS.
Actuals for 1870-71	... ...	3,12,154
Grant for 1871-72	... ...	3,03,000
Estimate for 1872-73	... ...	3,21,260

33. "*Medical*," Rupees 3,21,260.—The charge for the ensuing year shows a net increase of Rupees 18,260 over the grants for 1871-72; over the actuals for 1870-71 of Rupees 9,106; and over the regular stimate* for 1871-72 of Rupees 13,860. It is, however, not susceptible of reduction, as it provides merely for the pay of Surgeons, Assistant Surgeons, and Honorary Assistant Surgeons attached to the Department.

* Rupees 3,07,400.

		RS.
Actuals for 1870-71	... ...	76,460
Grant for 1871-72	... ...	1,03,000
Estimate for 1872-73	... ...	1,03,040

34. "*Political Agencies*," Rupees 1,03,040.—The grant for 1871-72 was Rupees 1,03,000. The regular estimate for the year is calculated at Rupees 93,080, and the actuals for 1870-71 amount to Rupees 76,460. No fair comparison can be made between the proposed charge and the grant for 1871-72, or between the actuals for 1870-71 and the regular estimate for 1871-72, as the Government of India reduced the allotment for 1871-72 by Rupees 1,013, and, owing to the absence of the Resident in Travancore and Cochin, the charge on his account fell short of what it would otherwise have been. The provision for 1872-73 will not admit of any reduction.

		RS.
Actuals for 1870-71	... ...	27,98,485
Grant for 1871-72	... ...	27,98,000
Estimate for 1872-73	... ...	27,82,930

35. "*Allowances and Assignments under Treaties*," Rupees 27,82,930.—The net decrease under this head of Rupees 15,070 arises chiefly from reductions in the allotments for the following purposes:—

Compensations, and
Charitable allowances.

		RS.
Actuals for 1870-71	... ...	19,62,074
Grant for 1871-72	... ...	20,97,000
Estimate for 1872-73	... ...	19,63,250

36. "*Superannuation and Compassionate Allowances*," Rupees 19,63,250.—Is about the same as the actuals for 1870-71, Rupees 19,62,074, but it is less than the grant for 1871-72 by Rupees 1,33,750. The Accountant-General has explained the cause of variations.

Proceedings of the Madras Government, Financial Department,
26th January 1872.

		RS.
Actuals for 1870-71	... ...	10,10,341
Grant for 1871-72	... ...	11,45,000
Estimate for 1872-73	... ...	8,57,939

37. "*Miscellaneous*" Rs. 8,57,930.—This provision falls considerably short of the grant (Rupees 11,45,000) for 1871-72 consequent on reductions under—

	RS.
Charges for remittances of treasure of	31,460
District Post—Establishments of	6,380
Freight on Europe Stores	46,140
Total ...	83,980

and owing to the omission in the Budget for 1872-73 of the items noticed below:—

Rupees 10,000 for "Grant in aid to Bungalow Fund," which has been transferred to Local Funds.

Rupees 1,90,000 for "Conservancy charges and contributions to Municipal Funds," the conservancy charges on account of fairs and festivals being in future debitable to Local Funds, and the contributions to Municipalities having ceased under the operation of the Towns' Improvement Act (Madras) No. III. of 1871.

Rupees 20,500 for "Special Commission of Inquiry" which was abolished on the final settlement of the claims against His Highness Prince Azeem Jah Bahadoor.

		RS.
Grant for 1871-72	... ...	75,23,000
Estimate for 1872-73	... ...	75,57,030

38. "*Allotments for Provincial Services*," Rupees 75,57,030.—These allotments having been made by the Government of India, call for no remark from this Government.

Thirty-nine copies of the Proceedings of this Government reviewing the several Departmental Budgets are herewith forwarded for the information of the Government of India.

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

Exd. J. Wright.

1872.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government,
Fort St. George,

To

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

Dated 26th January 1872.

Read

No. 99.

Enclosure.

JANUARY.
No. 113.

Submitting, for sanction, the Civil Budget of the Madras Presidency for 1872-73.

Rupees 29/1 with the Budget Estimate Abstract as per annexed list.

Financial Department. 11

No. 99.

To

The Secretary to the Government
of India.

Financial Department.

Sir,

I am directed to submit for the sanction of the Governor General in Council the Civil Budget of this Presidency for the year 1872-73.

2. The Revenues and Receipts for the year are estimated at Rs. 785,60,010. They exceed the Estimate for 1871-72 by Rs. 5,48,010, but fall short of the "Regular Estimate" prepared by the Accountant General by Rs. 1,71,030. The excess is entirely under "Land Revenue."

3. The Expenditure is estimated at Rs. 275,41,740. The grant for the current year

Actuals for 1870-71. Rs. 78878106.
Estimate for 1871-72 Rs. 780,12,000.
— Do. — for 1872-73 Rs. 785,60,010.

Actuals for 1870-71. Rs. 24908,656
Grant for 1871-72 Rs. 278,06,000.
Estimate for 1872-73. Rs. 275,41,740

× Rs. 780,12,000

× Rs. 787,31,040

I would omit this. Madras is a superior as compared with the Regular estimate.

I would make no allusion to the "Regular" Est: We do not know it — and are not responsible for it. DS

year is Rs. 270,06,000, (and the Regular Estimate amounts to Rs. 266,05,060.) The charge for 1872-73 is, it will be seen, less than the grant for 1871-72 by Rupees 2,64,260.

Receipts.

4. I. Land Revenue. Rupees 445,50,000. The Govt. have added six lakhs of Rupees to the Estimate submitted to them by the Board of Revenue. This addition may, at first sight, appear to be over sanguine; but the Govt. find that, notwithstanding the addition of 5 lakhs to the Boards Estimate for 1870-71 that Estimate fell short of the actuals by upwards of 15¼ lakhs, and there is every probability of the Estimate for

Actuals for 1870-71. Rs. 439,78,027
Estimate for 1871-72 Rs. 438,00,000
- D. - for 1872-73. Rs. 445,50,000

× 439 lakhs

Excess of actuals over the budget Estimate.

	Rs.
1863-64	2585552.
1865-66	816946
1866-67	192198. (11 hors the 6 last years)
1867-68	1534864
1869-70	1533269

for the current year being exceeded by upwards of 11 lakhs. The figures given in the margin show that in five years out of eight the budget estimates have been exceeded by the actuals, and the Govt. have every reason to believe that the estimate for the next year will prove a fairly approximate one.

Actuals for 1870-71. Rs. 3,46,431.
Estimate for 1871-72. Rs. 3,46,000.
- D. - for 1872-73. Rs. 3,46,000.

5. II. Tributes and Contributions from Native States. Rs. 3,46,000. There is no change in this Estimate, it is the same as the Estimate [and] Regular Estimate for 1871-72.

See ante

Actuals for 1870-71. Rs. 3,39,792
Estimate for 1871-72 Rs. 4,95,000
- D. - for 1872-73. Rs. 4,50,000

6. III. Forest. Rupees 4,50,000. The estimate for 1871-72 amounts to Rs. 4,95,000, [but the regular Estimate

estimate is fixed at Rs 4,50,000. The estimate for the ensuing year has been prepared with reference to the actuals of the past few years, and the depressed state of the timber market.

Actuals for 1870-71. Rs 5892,661
Estimate for 1871-72. Rs 5800,000
- Do. - for 1872-73. Rs 5700,000

7. IV. Excise on Spirits and drugs. Rupees 57,00,000. This amount is lower than the estimate (Rupees 58,00,000.) and regular estimate (Rupees 57,50,000) for 1871-72. The Govt. adopt the lower figure as several Contractors have, under the expiring triennial lease, failed, and it is not expected that the farms will fetch the same high prices this year as they did in 1869.

Assessed

for

Rs

Actuals for 1870-71. 22,78,352.
Estimate for 1871-72. 650,000.
- Do. - for 1872-73. 690,000.

8. V. Assessed Taxes. Rupees 6,90,000. The Accountant General shows in his Regular Estimate that the Collections in 1871-72, are likely to amount to Rs 9,50,000 - but the Govt. in the absence of any definite information in respect of the Income Tax, prefer adhering to the Estimate for the current year

× Rs 6,90,000.

Rs

Actuals for 1870-71. 30,48,972
Estimate for 1871-72. 29,50,000
- Do. - for 1872-73. 30,30,000

× Rs 29,50,000.

× Rs 30,65,000.

× Rs 30,48,972.

9. VI. Customs. Rupees 30,30,000. This estimate exceeds the estimate for 1871-72 by Rs 80,000. but is less than the regular estimate by Rs 35,000, and the actuals for 1870-71 by Rs 18,972. The returns of the Port of Madras show that the Customs revenue collected in

the

the first five months of the current year amounted to Rupees 6,54,370 against Rupees 7,51,029 in the corresponding period of the previous year. The collections in the entire Presidency during the same periods amounted to Rupees 12,27,222, and Rupees 12,47,795 respectively. This depression is doubtless the effect, to some extent, of the late war in Europe and, although a reaction may confidently be expected, the actual revenue of 1870-71 is the safest guide to follow especially as it is the highest amount realized in any previous year. The Govt have under these circumstances —

approved

for

approved the estimate of Rupees 30,30,000.

	Rs.
Actuals for 1870-71 -	12,64,304.
Estimate for 1871-72	13,00,000.
-D.- for 1872-73 -	13,00,000.

10. VII. Salt. Rupees 13,00,000. The estimate for 1871-72 amounts to Rupees 13,00,000. The regular estimate to Rupees 12,85,000 and the actuals for 1870-71 to Rupees 12,64,304. The revenue from Salt is improving, and will further improve if the grant for its management in 1872-73 is on a more liberal scale than that for 1871-72.

	Rs.
Actuals for 1870-71 -	39,95,801.
Estimate for 1871-72.	38,30,000.
-D.- for 1872-73	40,00,000.

*Rs. 38,30,000

11. IX. Stamps. Rupees 40,00,000. This amount exceeds the estimate for 1871-72 by Rupees 1,70,000, and is based on the actuals (Rs. 39,95,801) for 1870-71.

	Rs.
Actuals for 1870-71 -	5,75,189.
Estimate for 1871-72 -	10,04,600.
-D.- for 1872-73.	9,54,500.

12. XIII. "Law and Justice". Rupees 9,54,500. The introduction of Stamps for

for the payment of fees in the High Court has caused a diminution in the amount of the Estimate for 1872-73. of Rs. 49,500 as compared with that for 1871-72. There is also a diminution in the Receipts for 8 months and the regular Estimate, owing to the system of paying process servers without the intervention of the Treasury. This system will be discontinued at the close of the current financial year.

13. XIV. Marine.

Rupees 62,700. There is an increase of Rupees 37,700 in the estimate for 1872-73. over the estimate for 1871-72, and of Rs. 7,200 over the Regular Estimate. The increase is

	Rs.
Actuals for 1870-71.	104,607.
Estimate for 1871-72.	25,000.
- D. - for 1872-73.	62,700.

× Rs. 25,000

× Rs. 55,500.

	Rs.
Actuals for 1870-71.	161,346.
Estimate for 1871-72.	166,000.
- D. - for 1872-73.	236,440.

is to be ascribed to the "Pilotage receipts" and "Miscellaneous receipts" having been based on the actual receipts for the first six months of the current year

14. XV. Interest.

Rupees 2,36,440. This sum exceeds the Estimate for 1871-72 by Rs. 70,440, consequent on a gradual augmentation of the receipts from additional investments, and the addition of interest payable by the Municipalities of Madras and Cotacammund on the loans granted to them.

	Rs.
Actuals for 1870-71.	23,98,707.
Estimate for 1871-72.	25,00,000.
- D. - for 1872-73.	24,40,370.

15. XVI. Miscellaneous.

Rupees 24,40,370. There is a decrease in this Estimate of Rupees 59,630 as compared with

with the Estimate for 1871-72, owing to the discontinuance of the adjustments connected with the Military and Medical Funds. But the Actuals for 1870-71, [and the Regular Estimate for 1871-72] are both less than the Estimate for 1872-73.

Charges.

16

Grant 2- Rs. 7,50,450.-
"Interest on Service and other Funds." This charge is less than the grant for 1871-72, the Regular Estimate and the actuals for 1870-71 by Rupees 1,24,550, Rs. 11,250, and Rs. 1,35,620. respectively.

17

Grant 3. Rupees 2,67,420
"Refunds and Drawbacks." The refunds are estimated at Rs. 12,500 less than the grant for

Rs. 25,00,000

Rs. 23,98,707
Rs. 24,36,740.

	Rs.
Actuals for 1870-71.	8,86,070.
Grant for 1871-72.	8,75,000.
Estimate for 1872-73.	7,50,450.

Rs. 8,75,000.

Rs. 7,61,700.

Rs. 8,86,070.

	Rs.
Actuals for 1870-71.	2,82,292.
Grant for 1871-72.	2,80,000.
Estimate for 1872-73.	2,67,420.

Rs. 2,80,000

Rs. 2,81,380.
Rs. 2,82,492.

	Rs.
Actuals for 1870-71.	4,278,855.
Grant for 1871-72.	4,342,000.
Estimate for 1872-73.	43,17,200.

18

grant for 1871-72. They are also less than the Regular Estimate and the Actuals for 1870-71. The refunds during this latter period, as well as in 1869-70 were exceptionally large. The Estimate for 1872-73 has therefore been prepared on the average of the three years ending 1870-71.

Grant 4. Rupees 43,17,200-
"Land Revenue". The items which make up this amount are,

What is this?
This is the Budget heading?

Collectors & Dy Commissioners Establt.	Rs. 33,37,000
Revenue Survey	7,00,000
Land Settlement Charges.	2,76,000
Inam Commissioner	4,200
	43,17,200

There is a decrease in the first item of Rs. 9,000, and in the last item of Rs. 15,800. The aggregate decrease is Rs. 24,000, compared with the grant for the

Rs. 43,42,000

the current year. The enclosed copies of the Proceedings of this Govt. contain their remarks on the several items included under the general heads above described. The estimate for 1872-73 has been prepared with reference to the actuals in previous years, and not as heretofore in accordance with the full sanctioned scale for fixed Establishments. This course has been adopted to save the Govt. of India the necessity of reducing the estimate, and I am now to request their instructions as to whether it may be continued in future, and the Financial

Circular

× Revenue.
29th November 71. No. 2023.
6th December 71. No. 2060.
21st — Do. - - 71. No. 2161.
4th January 72. No. 4.

Circular dated 18th Septr. 1863 No. 4551, directing the cost of establishments to be provided for in the Budget according to the sanctioned scale, be held in abeyance.

Rs
Actuals for 1870-71. 294,820
Grant for 1871-72. 387,000
Estimate for 1872-73. 381,000.

19

× Rs. 387,000.

Grant for Rs. 381,000. "Forest."
The charge is less than the anticipated revenue in 1872-73 by Rs. 6,000. It is also less than the Grant for 1871-72 by Rs. 6,000. The allotments for the several Forests have been fixed with much care, and further reduction in the Conservancy and working expenses is not practicable. The Estimate, it will be seen, exceeds the Regular Estimate by not more than Rs. 56,770 which

× Rs. 324,230.

amount

amount is necessary for the maintenance and extension of the large fuel reserves and plantations commenced in several parts of the Presidency.

20 Grant Rs. 281,600.

Excess the current years grant by Rs. 6,600 solely by the addition of Rupees 6,500 for the expenses attending the registration of new leases upon the resale of the farms during this year.

The actuals for 1870-71, amount to Rupees 3,10,273. They exceed the grant (and regular estimate) for 1871-72, owing to certain extraordinary payments having been made in connection with the preceding

XXX Excise on spirits & Drugs

Rs. 275,000

	Rs.
Actuals for 1870-71.	3,10,273.
Grant for 1871-72.	2,75,000
Estimate for 1872-73.	2,81,600.

Rs. 275,000

Rs. 275,000

	Rs.
Actuals for 1870-71.	31,809.
Grant for 1871-72.	45,000.
Estimate for 1872-73.	35,000.

Rs. 45,000.

preceding year.

21 Grant Rs. 35,000

"Assessed Taxes". The charge is less than the grant for 1871-72 by Rs. 10,000. It rests with the Govt. of India to make such alteration in the charge as they may find necessary with reference to any change which may be contemplated in the Tax on Incomes.

	Rs.
Actuals for 1870-71.	172892
Grant for 1871-72.	168,000
Estimate for 1872-73.	169,400.

Rs. 172892.

Rs. 168,000.

Rs. 150,970.

22 Grant Rs. 169,400.

"Customs". The actuals for 1870-71 exceed the current years grant, (and regular estimate) No savings can be expected in so small a department as "Customs". The Government have provided in 1872-73 the

full

full charge. It exceeds the grant for 1871-72 by Rs. 1,400 only.

23 Expdg. Rs. 17,44,000. "Salt". This amount is distributed under the following general heads viz:

		Rs.
Salaries Estabts & Contingencies	Rs. 4,17,900.	Actuals for 1870-71. 12,72,234
Salt purchase & freight	13,26,100.	Grant for 1871-72. 15,00,000
	17,44,000.	Estimate for 1872-73. 17,44,000

The grant for the current year is Rs. 15,00,000 and the regular estimate amounts to Rs. 16,96,900 Under "Establishment" "Contingencies" there is an increase of Rs. 86,700 and under "Salt purchase and freight" an increase of Rs. 157,300. The estimate is large compared with the actuals of the previous years and the sanctioned grant for the current year,

7

	Actuals of 1870-71.	Grant for 1871-72.	Estimate for 1872-73.
	Rs.	Rs.	Rs.
Purchase of Salt & Manufacturing charges.	7,99,265	9,83,800	11,00,000
Packing & Weighing	46,577	1,00,000	1,27,600
Establishments	819	4,000	17,900
Contingencies.	14,027	12,000	18,000

27

year; but it is not susceptible of any material reduction. The increase occurs chiefly in the items noted in the margin.

24 The Board of Revenue point out that the Stock of Salt in the Chingleput, Kistna and Tanjore Districts is very low, and that it requires to be replenished. The Govt. note that in Tinnevelly also the supply is insufficient. The deficiency appears to have been caused by the small manufacture in 1870-71 which amounted to only Indian Maunds 54,45,601 against an average of nearly 80 lakhs of Maunds in the previous four years, and 82,40,531 Maunds

maunds in 1869-70. The necessity for prompt action towards securing a larger stock is clear. The reduced grant of Rs. 983,800 for the current year will little more than suffice for an outturn corresponding with that of 1869-70. Any reduction in the Estimate for 1872-73 will seriously embarrass the department to the detriment of the revenue which is estimated at 130 lakhs. These remarks are equally applicable to the higher estimate of Rs. 127,600 for "Conveying" and storing Salt" as the cost under this head will increase with reference to the larger quantity proposed to be manufactured.

25 The amount provided under "Salt" for "Petty construction and repairs," is Rupees 2,39,000, against an expenditure of Rupees 101,237 in 1870-71. and Rupees 152,000 the grant for the current year. The necessity for a larger grant under this head has been repeatedly urged on grounds which gain strength with each year in which it is withheld. The actual expenditure affords no sufficient criterion of the amount required, as operations are restricted with reference to the amount of the grant. Expenditure on a liberal scale under this head would unquestionably be attended

: ed unproductive, for it
with a purely exercise
a material influence
on the revenue. Sim-
: ilar to essential im-
: provements in the ma-
: nufacturing works,
but mainly to facilitat-
: ing the approach of
intending purchasers
on a large scale to
the Depôts. These stations
are unavoidably situat-
: ed in sandy waste
tracts and among salt
swamps, where wheeled
traffic is surrounded
with difficulties, and
fodder and water for
draught or carriage
cattle are obtained
at extreme cost and trouble.
The obstacles to free access
by exercise

exercise a very material
effect on the extent of the
sales, and the works them-
: selves from the nature of the
soil are liable to constant
and extreme injury. The
Government are satisfied
that larger expenditure
in this direction with due
true economy, and
have accepted the Col-
: lectors Estimates of
their requirements in
the belief that it will prove
largely beneficial to
the revenue and ob-
: viate the necessity for
still heavier expenditure
in future years.

26 Grant No. Rs. 252,530. "Stamps
and Stationery" viz:-
Stamps ——— Rs. 170,000
Stationery ——— " 82,530

There is a net decrease
in the charges under both
heads

Leave draft as it stands

Actuals for 1870-71. 26,99,255.
Current for 1871-72. 27,50,000.
Estimate for 1872-73. 28,52,530.

9

I would direct
Council's attention
to the proposal in the
draft in question

Ag

× However, it is suggested by letter
of date M.E. Inspector-General
to the Budget - that
part the objections raised by the
Local Funds Boards to being charged
with the construction of Salt Roads
If Collectors Bodies entitled to the argument that
they will give more than the
amount now allotted -

There is no objection
that new roads the more urgent
labor & cost. The estimates of the 28,52,530
requirements for salt roads should immediately
appear

heads, as compared with the grant for 1871-72 and the actuals of Rs. 22,470, and Rs. 17,395 respectively. The decrease under stationery purchased in the country of Rs. 25,500 is owing to the demands for the past year having been considerably below the estimate. Deducting the probable receipts from sale of stationery, waste paper &c., estimated at Rs. 4,500 the net charge will be Rs. 78,030 against Rs. 1,02,571 the actuals for 1870-71.

Grant 12. Rupees 67,950.

"Mint." The charge on account of the assay establishment is Rs. 3820, and under "Loss on Coinage," Rs. 64,130. The former is less than the grant for the current year by Rs. 1050. The latter exceeds the grant by Rs. 55,000.

The

Actuals for 1870-71. 37,287-
Grant for 1871-72. 14,000.
Estimate for 1872-73. 67,950.

* Rs. 4,870.

* Rs. 9,130.

* Rs. 2,75,000.

for 1870-71.

* Rs. 2,69,925.

* Rs. 210.

* Rs. 165

Note by the Accountant General
[illegible]

	Rs.
Actuals for 1870-71.	1,79,617-
Grant for 1871-72.	13,02,000.
Estimate for 1872-73.	13,03,880.

10

33

The Accountant General has not explained the necessity for this increase in the column of remarks, but it is presumed that the provision has been made to meet the loss between the invoice value, and the price realized by the sale of copper straps of which there is a large quantity in store.

28

Grant 15. "Administration." The amount of Rs. 13,03,880. This exceeds the actuals for 1870-71, and the estimate and regular estimate for the current year. The net increase over the estimate for 1871-72 is not more than Rs. 1880, which is to be ascribed chiefly to the inclusion in the Civil estimate, for the first time, of certain charges connected with

This

His Excellency the Governor's Band which were heretofore borne in the Budget of the Military Department. The minor variations are sufficiently explained by the Accountant General.

29 Grant 16 - Unions

Department Rs: 162,570.

This charge exceeds the grant for 1871-72 by Rupees 8570 viz: under

Central & other Museums — Rs. 1800.

Examinations — Rs: 300.

Chinchona Plantations & Botanical & other gardens — Rs: 6470.

The first item of increase is due to the "Collection and purchase of Oriental Manuscripts", the second to an increase in the stipends to examiners, and the third partly to a reduction made by the Government of India of Rupees 5040 from

	Rs.
Actuals for 1870-71.	155,779.
Grant for - 1871-72.	154,000.
Estimate for - 1872-73.	162,570.

× Rs. 154,000.

35

from the Budget allotment for the current year on account of probable savings, and partly to an increase of Rs. 2311 in the Quinological Budget estimate for more extended manufacture of quinine and alkaloid. The regular estimate for 1871-72 amounts to Rupees 1,72,690. the charge for 1872-73, is less by Rs. 10,120, and admits of no further reduction.

30 Grant 17 - Rs. 37,40,640.

"Law and Justice". There is a net decrease in the proposed charge, compared with the grant for 1871-72 of Rs. 6360. It exceeds however the actuals for 1870-71 (and the Regular estimate for 1871-72) by Rs. 4,26,415 and Rs. 370,320. The only charge which seems for

	Rs.
Actuals for 1870-71.	33,14,225.
Grant for 1871-72.	37,47,000.
Estimate for 1872-73.	37,40,640.

× Rs. 37,47,000.

× Rs. 33,14,225.

× Rs. 33,70,320.

seems susceptible of reduction is that for "Civil and Session Courts" but an examination of the details shows that the cause of the falling off in the actuals as well as in the regular estimate is to be ascribed chiefly to the Process service establishments which should have been paid from the Government Treasury having hitherto been paid direct from the fees collected. It has been determined to discontinue this arrangement from the commencement of the ensuing year, and it is essential that adequate provision should be made for the charge in the Budget for 1872-73. Some provision is also necessary for the additional charge which will be required in connection with the revision of the Establishments of the Civil and Sessions and Principal Sadr Amins' Courts in the provinces. But this may be met from savings under other heads. The Government would deprecate any reduction being made in the allotment of Rs. 3740,640

	Rs.
Actuals for 1870-71.	68151 -
Grant for 1871-72.	73,000.
Estimate for 1872-73.	74500.

31 Grant 18 - Rs. 74,500

"Marine" Exceeds the grant for the current year by Rs. 1500. The estimate together with the Proceedings of this Government reviewing it has been submitted to the Government of India in the Military Department

November 1871 No. 688.

	Rs.
Actuals for 1870-71.	362,862.
Grant for 1871-72.	400,000.
Estimate for 1872-73.	408,160.

32 Grant 19 - Rs. 408,160

"Ecclesiastical" The assignment for

for 1872-73 is in excess of the grant for 1871-72 by Rs 8160. This is occasioned

1st By an increase of Rs 3610 in the pay of the Domestic Chaplain, the appointment being held by a Senior Chaplain.

2d By an increase of Rs 1,200 in the difference of pay between Chaplains and assistant Chaplains.

3rd By an increase of Rs 6,360 in the charge for House Rent, which was sanctioned in Financial Resolution No 212 dated the 5th May 1871.

13 Grant 20 Rs 3,21,260

Medical. The charge for the ensuing year shows a net increase of Rs 18,260 over the grant for 1871-72. Over the actuals for 1870-71 of Rupees 9106 (and over the

	Rs
Actuals for 1870-71.	312,154.
Grant for 1871-72.	303,000.
Estimate for 1872-73.	321,260.

+ Rs 303,000.
× Rs 312,154.

Rs 307,400

	Rs
Actuals for 1870-71.	76,460.
Grant for 1871-72.	103,000.
Estimate for 1872-73.	103,080

the Regular estimate for 1871-72 of Rs 13,380. It is however not susceptible of reduction, as it provides merely for the pay of Surgeons Assistants Surgeons, and Honorary Assistant Surgeons attached to the Department.

34 Grant 21 Rs 1,03,040.

"Political Agencies." The grant for 1871-72 was Rupees 1,03,000. The regular estimate for the year is calculated at Rs 93,080, and the actuals for 1870-71 amounts to Rs 76,460. No fair comparison can be made between the proposed charge, and the grant for 1871-72, or between the actuals for 1870-71 and the regular estimate for 1871-72, as the Government of India reduced the allotment for

See note

for 1871-72 by Rs 1013, and owing to the absence of the Resident in Travancore & Cochin the charge on his account fell short of what it would otherwise have been. The provision for 1872-73 will not admit of any reduction.

35. Grant 22 - Rs 27,82,930 - "Allowances and assignments under Treaties" - The net decrease under this head of Rs 15,070 arises chiefly from reductions in the allotments for the following purposes.

Compensations
Charitable allowances.

	Rs.
Actuals for 1870-71.	27,98,485
Grant for 1871-72.	27,98,000.
Estimate for 1872-73.	27,82,930.

36. Grant 23 Rs 19,63,250 "Superannuation and Compassionate allowances" Rs about the same as the actuals for 1870-71 - Rs 19,62,074 but it is less than the grant for 1871-72 by Rs 1,33,750. The Accountant General has explained

	Rs.
Actuals for 1870-71.	19,62,074.
Grant for 1871-72.	20,97,000.
Estimate for 1872-73.	19,63,250.

explained the cause of variations.

37. Grant 24 - Rs 8,57,930 - "Miscellaneous" - This provision falls considerably short of the grant (Rs 11,45,000) for 1871-72 consequent on reductions under

	Rs
Charges for remittances of Treasure of	31,160
District Post Establishments of	6,380
Freight on Europe Stores	46,140
	Rs 83,980

and owing to the omission in the Budget for 1872-73 of the items noticed below.

Rs 10,000 for "Grant in aid to Bungalow Fund" which has been transferred to Local Funds.

Rs 1,90,000 - for "Conservancy charges and contributions to Municipal Funds" the conservancy charges on account of fairs and festivals being

	Rs.
Actuals for 1870-71.	10,10,341.
Grant for 1871-72.	11,45,000.
Estimate for 1872-73 -	8,57,930.

for 1871-72 by Rs 1013, and owing to the absence of the Resident in Travancore & Cochin the charge on his account fell short of what it would otherwise have been. The provision for 1872-73 will not admit of any reduction unnecessary.

35. Grant 22 - Rs 27,82,930 - "Allowances and assignments under Treaties" - The net decrease under this head of Rs 15,070 arises chiefly from reductions in the allotments for the following purposes.

Compensations & Charitable allowances.

	Rs.
Actuals for 1870-71.	27,98,485
Grant for 1871-72.	27,98,000.
Estimate for 1872-73.	27,82,930.

36. Grant 23 Rs 19,63,250 "Superannuation and Compassionate allowances" Is about the same as the actuals for 1870-71 - Rs 19,62,074 - but it is less than the grant for 1871-72 by Rs 1,33,750. The Accountant General has explained

	Rs.
Actuals for 1870-71.	1962,074.
Grant for - 1871-72.	2097,000.
Estimate for 1872-73 -	1963, 250.

explained the cause of variations.

	Rs.
Actuals for 1870-71.	10,10341.
Grant for 1871-72.	11,45,000.
Estimate for 1872-73 -	8,57,930.

37. Grant 24 - Rs 8,57,930 - "Miscellaneous" - This provision falls considerably short of the grant (Rs 11,45,000) for 1871-72 consequent on reductions under

Charges for remittances of Treasure of Rs	31,160
District Post Establishments of Rs	6,380
Freight on Europe Stores	46,140
	Rs 83,980

and owing to the omission in the Budget for 1872-73 of the items noticed below.

Rs 10,000 for "Grant in aid to Bungalow Funds" which has been transferred to Local Funds.

Rs 1,90,000 - for "Conservancy charges and contributions to Municipal Funds" the conservancy charges on account of fairs and festivals being

being in future debitable to Local funds, and the contributions to Municipalities having ceased under the operation of the Towns improvement Act (Madras) No. III of 1871.

Rs. 20,500 for "Special Commission of Enquiry" which was abolished on the final settlement of the claims against His Highness Prince Azim Jah Bahadoor.

38 Grant 25 — Rs. 75,57,030.

"Allotments for Provincial Services" These allotments having been made by the Govt. of India, call for no remark from this Government.

39 Copies of the Proceedings of this Govt. reviewing the several departmental Budgets are hereunto forwarded for the information of the Government of India.

Rs.
Grant for 1871-72 - 75,23,000.
Estimate for 1872-73 - 75,57,030.

J. Lt. Le George
26 January 1872

Copy to the Accountant General (No. 26)
" Revenue Department (No. 39)

List of Proceedings to accompany the letter to the Government of India dated 26 January, 1872 No 99.

Pros. of Govt.,	Revenue	Dept.	dy	25th October 1871	No 1858.
"	"	"		20th November	" 1975
"	"	"		29th "	" 2023
"	"	"		1st December	" 2035
"	"	"		2nd "	" 2041
"	"	"		6th "	" 2060
"	"	"		21st "	" 2161
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No.

To

The Secretary to the

Government of

Department

Dated 187 .

Statement submitted

1872.

Financial DEPARTMENT

From
The Chief Secretary to Government,
Fort Saint George,

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

Dated January 26 1872.
Recd.

No. 99
Enclosure.

Nos. 113

Submitting for sanction
the Civil Budget of the
Madras Presy. for 1872-73