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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 98 Press
~~Mis.~~
123.

Dated 21-1- 1873.

123 18/19

Not to be folded or roughly handled

No. 98.

FROM

THE HON. W. HUDLESTON,
Chief Secretary to the Government of Fort St. George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

I am directed to submit, for the sanction of the Government of India, the Civil Budget Estimate of this Presidency for the year 1873-74.

2. The revenue and receipts for the year are estimated at Rupees 791,63,900, and the expenditure at Rupees 275,30,280.

3. The Revenue and Receipts exhibit an increase over the actuals of 1871-72, as well as the estimate submitted by this Government for the year 1872-73, but they fall short of the estimate adopted by the Government of India for that year, which anticipated a receipt of Rupees 7,70,000 on account of arrears of Land Revenue due in 1871-72, and also an increase of Rupees 70,000 under Customs.

	RS.
Actuals for 1871-72	788,12,462
Estimate for 1872-73 submitted by the Government of Madras ...	785,60,010
Estimate passed by Government of India	794,03,000
Estimate for 1873-74	791,63,900
Regular Estimate for 1872-73 ...	793,12,500

4. The estimate of expenditure for 1873-74 is less than the estimate submitted by this Government for 1872-73, but exceeds the grant made for the year by the Government of India, as well as the actuals for 1871-72. The necessary explanation regarding the cause of excess is given below.

	RS.
Actuals for 1871-72	264,59,750
Estimate for 1872-73 submitted by the Government of Madras	275,41,740
Grant by the Government of India	269,11,000
Estimate for 1873-74	273,30,280
Regular Estimate for 1872-73 ...	265,01,980

RECEIPTS.

5. *I., Land Revenue,* Rupees 447,80,000.—The estimate for 1873-74 exceeds the actuals for 1871-72 by Rupees 3,76,874, and the estimate for the current year (excluding the sum of Rupees 7,70,000 added by the Government of India) by Rupees 2,30,000. The Government have every reason to believe that the estimate will be realized.

	RS.
Actuals for 1871-72	444,03,126
Estimate for 1872-73 submitted by the Madras Government ...	445,50,000
Estimate sanctioned by Government of India	453,20,000
Estimate for 1873-74	447,80,000
Regular Estimate for 1872-73 ...	453,20,000

6. *II., Tributes and Contributions,* Rupees 34,46,000.—Compared with the current year's estimate there is a decrease of Rupees 20,000. This arises from the last instalment of the subsidy of the Cochin Government for 1871-72 not having been realized within the year, and the amount being added to the estimate for 1872-73.

	RS.
Actuals for 1871-72	34,26,431
Estimate for 1872-73	34,66,000
Do. for 1873-74	34,46,000
Regular Estimate for 1872-73 ...	34,66,000

19. "*Land Revenue*," Rupees 43,09,900.—In comparison with the expenditure incurred in 1871-72 and with the grant for 1872-73 the estimated charge for 1873-74 exceeds them by Rupees 72,324 and Rupees 29,900, respectively. The excess is due principally to an increase of Rupees 1,06,000 in the provision for "Land Settlement Charges" occasioned by the augmentation of the Kistna party, by the introduction of settlement in the Guntoor Division, and by the formation of new parties for the commencement of operations in the Ganjam and Nellore Districts.

	RS.
Actuals for 1871-72	42,37,576
Grant for 1872-73	42,80,000
Estimate for 1873-74	43,09,900
Regular Estimate for 1872-73 ...	42,11,170

20. *Forest*, Rupees 4,57,600.—The estimated charge is less than the estimated revenue by Rupees 32,400, but it exceeds the estimate for the current year, partly owing to more extensive forest operations being contemplated, as described in paragraph 4 of the accompanying Order of this Government dated the 26th October 1872, No. 1492, and partly to the re-organization of the upper grades of the Forest Department, sanctioned by the Government of India in their Resolutions dated 24th April 1872, No. 2808, and 16th September 1872, No. 1126.

	RS.
Actuals for 1871-72	3,46,911
Grant for 1872-73	3,81,000
Estimate for 1873-74	4,57,600
Regular Estimate for 1872-73 ...	3,69,000

21. "*Excise on Spirits and Drugs*," Rupees 2,55,200.—This amount is less than the grant for the current year. The actuals for 1871-72 cannot be taken as a guide, as a considerable saving was effected in the expenditure of that year by the unusual stock of liquor on hand at the commencement of the year.

	RS.
Actuals for 1871-72...	1,71,009
Grant for 1872-73	2,60,000
Estimate for 1873-74	2,55,200
Regular Estimate for 1872-73 ...	2,62,300

22. "*Assessed Taxes*," Rupees 22,000.—This charge is less than the actuals for 1871-72 and the grant for the current year. As remarked above in paragraph 9, its retention in the estimate will depend on the action to be taken by the Government of India with reference to the tax on incomes.

	RS.
Actuals for 1871-72	34,981
Grant for 1872-73	35,000
Estimate for 1873-74	22,000
Regular Estimate for 1872-73	21,430

23. *Customs*, Rupees 1,72,000.—The estimate submitted by this Government for 1872-73 amounted to Rupees 1,69,400. The Government of India reduced it to Rupees 1,65,000. The apparent increase in the estimate for 1873-74 is due partly to that account and partly to the transfer to "Customs" of a moiety of the pay of the British Consular Agent and his establishment at Pondicherry, under the Resolution of the Government of India dated the 10th May 1871, No. 368. The estimate of Rupees 1,72,000 is not susceptible of reduction.

	RS.
Actuals for 1871-72	1,50,219
Grant for 1872-73	1,65,000
Estimate for 1873-74	1,72,000
Regular Estimate for 1872-73 ...	1,44,770

24. *Salt*, Rupees 17,00,000.—The provision made for this purpose in the estimate for 1872-73 was Rupees 17,44,000. The Government of India reduced it to Rupees 15,00,000, intimating* "that the necessary expenditure for the manufacture of salt will never be restricted to the limit of the provision made for that purpose." The actual expenditure in 1871-72, which amounted to Rupees 15,44,154, and exceeded the grant for 1872-73 by Rupees 44,154, is not a safe guide, as it was incurred under a restricted grant. In the estimate for 1873-74 provision has been made for the manufacture of a larger quantity of salt to meet the increased demand which may be expected in the District of Tinnevelly by the opening of the railway inland from Tuticorin, and to replenish the stock in other districts, which is low, in consequence of the peculiarly unfavourable character of the past season for the manufacture of salt.

	RS.
Actuals for 1871-72	15,44,154
Grant for 1872-73	15,00,000
Estimate for 1873-74	17,00,000
Regular Estimate for 1872-73 ...	15,00,000

* *Vide* letter from Officiating Under Secretary to the Government of India, Financial Department, dated 26th March 1872, No. 2265.

25. *Stamps*, Rupees 1,52,000.—The apparent increase above the grant for the current year is explained by the fact that the grant on account of discount on purchases has proved very insufficient for the purpose. The revenue in 1873-74 is expected to be larger than usual, and the aggregate charges under discount will correspondingly increase. The estimate for 1873-74 is less that the actuals for 1871-72.

	RS.
Actuals for 1871-72	1,57,954
Grant for 1872-73	1,20,000
Estimate for 1873-74	1,52,000
Regular Estimate for 1872-73 ...	2,18,290

26. *Mint*, Rupees 9,960.—This estimate, which is greatly below the actuals for 1871-72 and the grant for 1872-73, merely provides for the Assay Establishment, and a small amount for loss on copper sold and copper coin.

	RS.
Actuals for 1871-72	54,739
Grant for 1872-73	64,000
Estimate for 1873-74	9,960
Regular Estimate for 1872-73	75,490

27. *Administration*, Rupees 13,03,952.—The estimate is less than the actuals for 1871-72 by Rupees 18,985, and the grant for 1872-73 by Rupees 85,048. The Accountant-General has satisfactorily explained the variations in the several items which are grouped under the head of Administration.

	RS.
Actuals for 1871-72	13,22,937
Grant for 1872-73	13,89,000
Estimate for 1873-74	13,03,952
Regular Estimate for 1872-73 ...	12,23,680

28. *Minor Departments*, Rupees 1,79,158.—This includes a charge of Rupees 40,590 on account of the Uncovenanted Civil Service Examination, which, under the orders of the Government of India quoted in paragraph 16 above, has been transferred to Provincial Services. Making the necessary transfer, and adding a sum of Rupees 3,620 to the charge for "Botanical and other gardens," the amount required under "Minor Departments" will stand at Rupees 1,42,188. The actuals for 1871-72 include a sum of Rupees 26,544 on account of the Central Museum, the charge for which has since been transferred to the "Provincial Services."

	RS.
Actuals for 1871-72	1,69,114
Grant for 1872-73	1,97,000
Estimate for 1873-74	1,79,158
Regular Estimate for 1872-73 ...	2,82,770

29. *Law and Justice*, Rupees 39,14,540.—There is a net increase of Rupees 2,64,540, as compared with the grant for 1872-73, occasioned solely by provision having been made in the estimate to the extent of Rupees 6,55,000 for Process Service Establishments in the several Courts. The rules relating to the subject were submitted to the Government of India on the 5th April 1872, and, as they will in all probability be introduced before the commencement of the next financial year, the Governor in Council thinks it undesirable that any alteration should be made in the amount budgetted for 1873-74.

	RS.
Actuals for 1871-72	33,31,490
Grant for 1872-73	36,50,000
Estimate for 1873-74	39,14,540
Regular Estimate for 1872-73 ...	32,36,520

30. *Marine*, Rupees 1,02,230.—There is an increase in this item of Rupees 40,230 over the grant for 1872-73, occasioned by the provision of a sum of Rupees 39,475 for a Light Vessel with apparatus for Hope Island. Port Funds will maintain it, but cannot meet the first charge.

	RS.
Actuals for 1871-72	63,091
Grant for 1872-73	62,000
Estimate for 1873-74	1,02 230
Regular Estimate for 1872-73 ...	59,000

31. *Ecclesiastical*, Rupees 4,04,000.—This item exceeds the grant for 1872-73, but is less than the expenditure incurred in 1871-72. The excess is caused by the increase in the allowance to Chaplains for house-rent, which was sanctioned in Financial Resolution of the Government of India, dated the 5th May 1871, No. 212.

	RS.
Actuals for 1871-72	4,06,402
Grant for 1872-73	4,00,000
Estimate for 1873-74	4,04,000
Regular Estimate for 1872-73 ...	3,92,610

32. *Medical*, Rupees 3,08,000.—The estimate is of the same amount as the grant for 1872-73. The Inspector-General, Indian Medical Department, estimated for Rupees 3,17,762, which, allowing, as in the current year, for probable savings, the Governor in Council reduced to Rupees 3,08,000.

	RS.
Actuals for 1871-72	3,00,825
Grant for 1872-73	3,08,000
Estimate for 1873-74	3,08,000
Regular Estimate for 1872-73 ...	2,92,000

33. *Political Agencies*, Rupees 1,02,480.—This estimate is less than the grant for the current year. The actuals for 1871-72 cannot be taken as a guide, as they do not include the full pay of the Resident.

	RS.
Actuals for 1871-72	90,402
Grant for 1872-73	1,03,000
Estimate for 1873-74	1,02,480
Regular Estimate for 1872-73 ...	1,04,110

34. *Allowances and Assignments under Treaties and Engagements*, Rs. 28,09,090.—The senior widow of the late Rajah of Tanjore has for the last ten years declined to draw her pension, and the pension remained undrawn. She has, however, lately expressed her willingness to accept it. The amount due to her in arrears is Rupees 1,20,000, which the Government propose to apply on her account to extricate her from debt. It is estimated that of this sum Rupees 80,000 will be disbursed during the current year, and the balance, viz., Rupees 40,000, has been provided in the estimate for 1873-74; hence a net increase in the charge for that year of Rupees 29,090.

	RS.
Actuals for 1871-72	27,38,420
Grant for 1872-73...	27,80,000
Estimate for 1873-74	28,09,090
Regular Estimate for 1872-73 ...	28,44,970

35. *Superannuation, Retired, and Compassionate Allowances*, Rupees 16,01,400.—This is less than the actuals for 1871-72 as well as the grant for the current year. The variations in the details have been explained by the Accountant-General.

	RS.
Actuals for 1871-72	17,61,221
Grant for 1872-73	19,00,000
Estimate for 1873-74	16,01,400
Regular Estimate for 1872-73 ...	19,25,900

36. *Miscellaneous*, Rupees 3,96,900.—There is a decrease in this item of Rupees 17,100 consequent on a reduction of Rupees 16,000 in the provision "Charges on account of European Vagrants." The actuals for 1871-72 include certain charges which have been since transferred to Provincial Services.

	RS.
Actuals for 1871-72	9,50,177
Grant for 1872-73	4,14,000
Estimate for 1873-74	3,96,900
Regular Estimate for 1872-73 ...	3,52,300

37. *Provincial Services*, Rupees 79,84,570.—This item should be reduced to Rupees 79,79,160 by adding the charge for the "Uncovenanted Civil Service Examinations" (Rupees 40,590), and deducting therefrom the receipts from fees (Rupees 46,000) from that source.

38. The aggregate charge for the year 1873-74 should also be reduced from Rupees 275,30,280 to Rupees 274,87,900.

	RS.
	275,30,280
Add—	
On account of Botanical Gardens	3,620
	275,33,900
Deduct—	
Receipts on account of Uncovenanted Civil Service Examination...	46,000
	274,87,900

39. The necessary corrections will be made in the estimate.

40. Copies of the Proceedings of this Government reviewing the several Departmental Budgets are herewith forwarded for the information of the Government of India.

I have the honour to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
21*st January* 1873.

Chief Secretary.

1873.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government,
Fort St. George.

To

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

Dated 21st January 1873.

Recd.

No. 98.

Enclosure.

Submitting, for sanction, the Civil Budget Estimate of the Madras Presidency for the year 1873-74.

dup 22/ with the Budget of the Pres.

Financial Department.

No. 98.

To

The Secretary to the Government
of India,
Financial Department.

Sir,

I am directed to submit for the sanction of the Govt. of India the Civil Budget Estimate of this Presidency for the year 1873-74.

2. The Revenue and Receipts for the year are estimated at Rs 7,91,63,900, and the Expenditure at Rs 2,75,30,280.

3. The Revenue and Receipts exhibit an increase over the actuals of 1871-72, as well as the estimate submitted by this Government for the year 1872-73, but they fall short of the estimate ~~sanctioned~~ adopted by the Govt. of India for that

791

R.C

	Rs
Actuals for 1871-72	788,12,462
Estimate for 1872-73 submitted by the Govt. of Madras	785,60,010
Est: ~~passed~~ sanctioned by Govt of India	794,03,000
Estimate for 1873-74	791,63,900
Reported Exs for 1872-73	793,72,500

for that year, which ~~for a sum~~ anticipated a receipt of Rs 7,70,000, the arrears of Land Revenue due in 1871-72, and also ~~for~~ an ~~additional sum~~ augment of Rs 70,000 ~~on account of~~ under Customs.

4. The Estimate of Expenditure for 1873-74 is less than the estimate submitted by this Government for 1872-73, but exceeds the grant made for the year by the Government of India, as well as the actuals for 1871-72. The necessary explanation regarding the cause of excess is given below.

	Rs
Actuals for 1871-72	264,59,750
Estes for 1872-73 submitted by the Govt of Madras	275,41,740
Grant by the Govt of India	269,11,000
Estimate for 1873-74	273,30,200
Regular Estimate for 1872-73	265,01,982

Receipts

5. I. Land Revenue. Rs 447,80,000.

The estimate for 1873-74 exceeds the actuals for 1871-72 by Rs 3,76,874, and the estimate for the current year (excluding the sum of Rs 7,70,000, added by the Govt of India) by Rs 2,30,000. The Government have every reason to believe that the ~~amount~~ estimate will be realized.

	Rs
Actuals for 1871-72	444,03,126
Estes for 1872-73 submitted by the Madras Govt	445,50,000
Estes sanctioned by Govt of India	453,20,000
Estimate for 1873-74	447,80,000
Regular Estimate for 1872-73	453,20,000

6. II. Tributes and Contributions. Rs 34,46,000.

Compared with the current year's estimate there is a decrease of Rs 20,000. This arises from the last instalment of the subsidy of the Cochin Govt for 1871-72 not having been realized within the year, and the amount being added to the Estimate for 1872-73.

	Rs
Actuals for 1871-72	34,26,431
Estimate for 1872-73	34,66,000
do for 1873-74	34,46,000
Regular Estimate for 1872-73	34,66,000

7. III. Forest. Rs 4,90,000.

The estimate for 1873-74 exceeds the actuals for 1871-72 and the estimate for 1872-73 by Rs 71,139 and Rs 40,000 respectively

	Rs
Actuals for 1871-72	4,18,861
Estimate for 1872-73	4,50,000
Estimate for 1873-74	4,90,000
Regular Estimate for 1872-73	4,50,000

respectively. Forest operations ~~on a more~~ extended ~~scale~~ will be ~~carried out~~ during 1873-74, and there is every likelihood of the estimated revenue being realized.

8. IV. Excise on Spirits and Drugs. Rs 56,40,000. The estimate is lower than the actuals for 1871-72, and the estimate for the current year, by Rs 68,924 and Rs 60,000. This is the result of the introduction of ~~the~~ experimental excise system into five Districts where ~~the~~ ~~has been~~ ~~falling off~~ ~~in regard~~ the estimate, as compared with the actuals for 1871-72, ~~has been extremely~~ ~~cautious~~ Rs 1,77,000; ~~cautious~~ provision for prospective loss on the partial introduction of a new system. In the other Districts, however, there is an increase of Rs 3,28,000, and the net decrease is small.

	Rs
Actuals for 1871-72	57,08,924
Estimate for 1872-73	57,00,000
Estimate for 1873-74	56,40,000
Regular Estimate for 72/73	60,18,000

9. V. Assessed Taxes. Rs 6,80,000. The retention of this

	Rs
Actuals for 1871-72	10,25,546
Estimate for 1872-73	6,80,000
Estimate for 1873-74	6,80,000
Regr Estimate for 1872-73	817,000

this amount in the estimate for 1873-74 depends on the action to be taken by the Government of India in respect of the Income Tax. The estimate is the same as ~~the estimate~~ for 1872-73.

10 - VI. Customs. Rs 30,00,000. The estimate submitted by this Govt for 1872-73 was for Rs 30,30,000. The Govt of India however considered it too low and raised it to Rs 31,00,000 or by Rs 70,000, but the actual collections during eight months of the current year amount only to Rs 18,07,444 and the Regular Estimate, framed by the Accountant General, falls below the estimate ~~fixed~~ for 1873-74 by Rs 50,000. ~~There is evidently a depression of~~ is evidently the main decrease / Trade, and ~~the Estimate of~~

	Rs
Actuals for 1871-72	31,32,285
Estimate for 1872-73	31,00,000
Estimate for 1873-74	30,00,000
Regr Estimate for 1872-73	× Rs 29,50,000

Rs

Rs 30,00,000 is a fair ~~es~~ Estimate of the Customs Revenue likely to be realized during 1873-74.

11. VII. Salt. Rs 130,00,000.

As compared with the receipts in 1871-72 there is a decrease in the estimate of Rs 78,408. But a comparison ~~between~~ with the average of 3 years receipts (Rs 128,60,356) of 1870-71 and 1871-72 shows an increase of Rs 1,39,644. The Board of Revenue estimates the income for 1873-74 at 131 lakhs of Rupees, but taking into consideration the falling off in the receipts during eight months of the current year, which will in all probability lead to a decrease of two lakhs on the years, the Govt

	Rs
Actuals for 1870-71	126,42,304
Actuals for 1871-72	130,78,408
Estimate for 1872-73	130,00,000
Estimate for 1873-74	130,00,000
Revised Estimate for 1872-73	128,00,000

Government do not think it advisable to adopt a larger estimate than 130 lakhs, the amount estimated for ~~it~~ 1872-73.

	Rs
Actuals for 1871-72	39,90,248
Estimate for 1872-73	40,00,000
Estimate for 1873-74	43,50,000
Revised Estimate for 1872-73	42,25,000

12. IX. Stamps - Rs 43,50,000. This amount exceeds both the actuals for 1871-72 and the estimate for 1872-73 by Rs 3,59,752 and Rs 3,50,000 respectively. The Court Fees Act came into operation in April 1870, and the collections during eight months of the current year show a large increase over the revenue of the corresponding periods of the two preceding years. The aggregate revenue during this year will, it is expected, exceed the estimate by two and a quarter lakhs and as steps have been taken to enforce the provisions

provisions of the law and to make them generally known, there is every reason to expect a larger revenue during the ensuing year.

13. XIII. Law and Justice. Rs 10,43,000. The amount exceeds the estimate for 1872-73, by Rs 89,000, ~~and is provided~~ being in excess of Rs 6,16 to meet an estimated counter-~~balance~~ charge on account of Process Servers.

	Rs
Actuals for 1871-72	5,12,160
Estimate for 1872-73	9,54,000
Estimate for 1873-74	10,43,000
Revised Estimate for 1872-73	5,17,300

14. XIV. Marine. Rupees 45,500. The actuals for 1871-72 and estimate for 1872-73 both exceed the estimate for 1873-74. The latter has been framed with reference to the actuals for eight months of the current year which show a decrease under Pilotage Collections and in the value of stores supplied

	R
Actuals for 1871-72	49,611
Estimate for 1872-73	63,000
Estimate for 1873-74	45,500
Revised Estimate for 1872-73	55,000

supplied to other Departments.

	Rs
Actuals for 1871-72	1,73,736.
Estimate for 1872-73	2,30,000
Estimate for 1873-74	2,04,600.
Revised Estimate for 1872-73	2,22,800

15. XV. Interest. Rs 2,04,600. This estimate is lower than ~~that estimate~~ that for 1872-73, ~~consequent on~~ ~~but is due to~~ a falling off in the dividend on shares of the Bank of Madras.

	Rs
Actuals for 1871-72	28,90,997
Estimate for 1872-73	24,40,000
Estimate for 1873-74	24,84,800
Revised Estimate for 1872-73	24,69,300

16. XVI. Miscellaneous. Rs 24,84,800. There is an increase of Rs 44,800 in this estimate as compared with the ~~that estimate for 1872-73~~ and a decrease of Rs 4,06,197 as compared with the actuals for 1871-72. The Accountant General has explained the ~~causes of~~ variations. The estimate includes a sum of Rs 46,000, being the "Fees on account of Uncovenanted Civil Service Examination", which, under the sanction

of

of the Government of India dated the 30th December 1872, No 4740, will be transferred to "Provincial Services" and the estimate reduced accordingly by to Rs 24,38,800. The gross estimate of Receipts will also be reduced from Rs 791,63,900 to Rs 791,17,900.

Charges

17. "Interest on Service and other Funds." Rs 11,05,300.

	Rs
Actuals for 1871-72	7,09,508
Grant for 1872-73	7,83,000
Estr. for 1873-74	11,05,300
Regr Estr for 1872-73	7,90,900

The charge exceeds the disbursements in 1871-72 as well as the grant for 1872-73, ~~in anticipation~~ caused chiefly by the adjustment of the differences between the Books of the Civil Fund and those of the Home Government, from the year 1834-35 to 1865-66.

18. "Refunds and drawbacks". Rs 2,40,000. This item is less than the grant for 1872-73 by Rs 30,000. The Government consider the provision for 1873-74 to be sufficient.

	Rs
Actuals for 1871-72	2,48,574
Grant for 1872-73	2,70,000
Estr for 1873-74	2,40,000
Regr Estr for 1872-73	2,10,200

19. "Land Revenue". Rs 43,09,900. ~~As~~ In comparison with the expenditure incurred in 1871-72 and with the grant for 1872-73 ~~does not~~ the estimated charge for 1873-74 exceeds them by Rs 72,324 and Rs 29,900; ~~in anticipation~~ The excess is due principally to an increase of Rs 1,06,000 in ~~the provision~~ the charge for "Land Settlement Charges" occasioned by the augmentation of

	Rs
Actuals for 1871-72	42,37,576
Grant for 1872-73	42,80,000
Estr for 1873-74	43,09,900
Regr Estr for 1872-73	42,11,170

of the Kistna party; by the introduction of settlement in the Guntoor Division, and by the formation of new parties for the commencement of operations in the Ganjam and Nellore Districts.

20. Forest. Rs 4,57,600. The ~~charge~~ estimated is less than the estimated revenue by Rs 32,400, but it exceeds the estimate for the current year; partly owing to more extensive forest operations, as described in paragraphs 5 of the accompanying Order of this Govt. dated the 26th October 1872, N° 1492 being contemplated, and partly to the re-organization of the upper grades of the Forest

	Rs
Actuals for 1871-72 —	3,46,911
Grant for 1872-73 —	3,81,200
Estn. for 1873-74 —	4,57,600
Regr. Estn. for 1872-73 —	3,69,200.

Forest Department sanctioned by the Govt. of India in their Resolutions dated 24th April 1872, N° 2008, and 16th September 1872, N° 1126.

	Rs
Actuals for 1871-72 —	1,71,009
Grant for 1872-73 —	2,60,000
Estn. for 1873-74 —	2,55,200
Regr. Estn. for 1872-73 —	2,62,500

21. "Excise on Spirits and Drugs." Rs 2,55,200. This amount is less than the grant for the current year. The actuals for 1871-72 cannot be taken as a guide, as a considerable saving was effected in the expenditure of that year by the unusual ~~quantity of the~~ stock of liquor on hand at the commencement of the year.

	Rs
Actuals for 1871-72 —	34,981
Grant for 1872-73 —	35,000
Estn. for 1873-74 —	22,000
Regular Estimate for 1872-73	21,410

22. "Assessed Taxes." Rs 22,000. This charge is less than the actuals for 1871-72 and the grant for the current

current year. As remarked above in paragraph 9, its retention in the estimate will depend on the action to be taken by the Govt. of India with reference to the tax on incomes.

23. Customs. Rs 1,72,000.

The estimate submitted by this Government for 1872-73 amounted to Rs 1,69,400. The Govt. of India reduced it to Rs 1,65,000. The apparent increase in the estimate for 1873-74 is due partly on to that account and partly to the transfer to "Customs" of a moiety of the pay of the British Consular Agent and his establishment at Pondicherry under the Resolution

	Rs
Actuals for 1871-72	1,50,219
Grants for 1872-73	1,65,000
Estc. for 1873-74	1,72,000
Regr. Estc. for 1872-73	144,770-

Resolution of the Govt. of India dated the 10th May 1871 No. 368. The estimate of Rs 1,72,000 is not susceptible of reduction.

	Rs
Actuals for 1871-72	15,44,154
Grants for 1872-73	15,00,000
Estc. for 1873-74	17,00,000
Regr. Estc. for 1872-73	15,00,000

24. Salt Rs 17,00,000. The provision made for this purpose in the estimate for 1872-73 was Rs 17,44,000. The Govt of India reduced it to Rs 15,00,000, intimating "that the necessary expenditure for the manufacture of salt will never be restricted to the limit of the provision made for that purpose." The actual expenditure in 1871-72, which amounted to Rs 15,44,154, and exceeded the grant for 1872-73 by Rs 44,154, is not a safe guide, as it was incurred under a restricted grant. In the estimate for 1873-74 provision has been made for

* Vide letter from Offg. Under Secretary to the Govt of India, Financial Dept. dated 26th March 72. No. 2265-

for the manufacture of a larger quantity of salt to meet the increased demand which may be expected in the District of Tinnevelly by the opening of the Railway inland from Tuticorin, and to replenish the stock in other Districts, which is low, in consequence of the peculiarly unfavorable character of the past season for the manufacture of salt.

25. Stamps. Rs 1,52,000. The ~~estimate~~ apparent increase above the grant for the current year is ~~chiefly due to~~ explained by the fact that the ~~estimate~~ grant ~~is based on the increase rates of~~ on account of Discount on purchases ~~Discount allowed under recent orders~~. The revenue in 1873-74 is expected to be larger than usual, and the aggregate charges under discount will correspondingly increase.

	Rs
Actuals for 1871-72	1,57,954.
Grant for 1872-73	1,20,000.
Estimate for 1873-74	1,52,000
Reqr. Estn for 1874-75	2,18,290 for purposes

The ~~estimate~~ charge for 1873-74 is less than the actuals for 1871-72.

Mint

	Rs
Actuals for 1871-72	54,739.
Grant for 1872-73	64,000
Estimate for 1873-74	9,960
Reqr. Estn for 1874-75	75,490

26. Mint. Rs 9,960. This ~~estimate, which is greatly~~ ~~charge, is considerably~~ below the actuals for 1871-72 and the grant for 1872-73. ~~The estimate for 1873-74~~ merely provides for the Assay Establishment, and a small amount for loss on ~~coin~~ copper sold & copper coin.

Administration

	Rs
Actuals for 1871-72	13,22,937.
Grant for 1872-73	13,89,000
Estimate for 1873-74	13,03,952
Reqr. Estn for 1874-75	12,23,680

27. Administration. Rs 13,03,952. The ~~estimate~~ charge is less than the actuals for 1871-72 by Rs 18,985, and the grant for 1872-73 by Rs 85,048. The Accountant General has satisfactorily explained the variations in the several items which are grouped under the head of Administration.

Minor Departments

	Rs
Actuals for 1871-72	1,69,114.
Grant for 1872-73	1,97,000
Estimate for 1873-74	1,79,158
Reqr. Estn for 1874-75	2,82,770

28. Minor Departments Rs 1,79,158. This includes a charge of Rs 40,590 on account of the Uncovenanted Civil Service Examination, which under the orders of

of the Government of India quoted in paragraph 16. above, has been transferred to Provincial Services. Making the necessary transfer, and adding a sum of Rs 3,620 to the charge for "Botanical and other gardens" the amount required under "Minor Departments" will stand at Rs 1,42,188. The actuals for 1871-72 include a sum of Rs 26,544 on account of the Central Museum, the charge for which has been since transferred to "Provincial Services."

29. Law and Justice

Rs 39,14,540. There is a net increase of Rs 2,64,540 as compared with the grant for 1872-73, occasioned solely by provision having been made in the Estimate to the extent of Rs 6,55,000 for Process Service Establishments in the several Courts. The Rules relating to the subject were submitted to the Government of India on the 5th April 1872, and as they will in all probability be sanctioned before the commencement of the next financial year, the Governor in Council thinks it undesirable that any alteration should be made in the amount budgetted for, for 1873-74.

	Rs
Actuals for 1871-72	33,31,490.
Grant for 1872-73	36,50,000.
Estimate for 1873-74	39,14,540.
Rey. Estt. for 1872-73	32,56,820.

30. Marine. Rs 1,02,230.

There is an increase in this item of Rs 40,230 over the grant for 1872-73, occasioned by the provision of a sum of Rs 39,475 for

Have we taken any payment credit for pipes which will be received. The credit only 89,000 Rs

Yes. The estimate counterbalances charges by us

	Rs
Actuals for 1871-72	63,091
Grant for 1872-73	62,000
Estimate for 1873-74	1,02,230
Rey. Estt. for 1872-73	89,000

for a Light Vessel with apparatus for Hope Island. Portsmouth will maintain it but cannot meet the first charge

31. Ecclesiastical. Rupees 4,04,000. This item exceeds the grant for 1872-73, but is less than the expenditure incurred in 1871-72. The excess is caused by the increase in the allowance for House rent to Chaplains which was sanctioned in Financial Resolution of the Government of India dated the 5th May 1871, No. 212.

	Rs
Actuals for 1871-72 —	4,06,402
Grant for 1872-73 —	4,00,000
Estimate for 1873-74 —	4,04,000
Regr. Estimate for 1872-73 -	3,92,610

32. Medical. Rs 3,08,000. The Estimate is the same as the grant for 1872-73. The Estimate submitted by the Inspector General Indian Medical Department, Bengal Estimate for Rs 3,17,762, which allowing, as

	Rs
Actuals for 1871-72 —	3,00,825
Grant for 1872-73 —	3,08,000
Estimate for 1873-74 -	3,08,000
Regr. Estimate for 1872-73 -	292,000

as in the current year, for probable savings, the Governor in Council reduced to Rs 3,08,000.

33. Political Agencies. Rs 1,02,480. This Estimate is less than the grant for the current year. The actuals for 1871-72 cannot be taken as a guide, as they do not include the full pay of the Resident.

	Rs
Actuals for 1871-72 —	90,402
Grant for 1872-73. —	1,03,000
Estimate for 1873-74 —	1,02,480
Regr. Estimate for 1872-73 -	104,110

34. Allowances and Assignments under Treaties and Engagements. Rs 28,09,090. The senior widow of the late Rajah of Tanjore has declined to draw her pension for the last ten years and the pension remained undrawn. She has lately however expressed her

	Rs
Actuals for 1871-72 —	27,38,420
Grant for 1872-73 —	27,82,000
Estimate for 1873-74 —	28,09,090
Regr. Estimate for 1872-73 -	28,44,970

her willingness to accept it.

The amount due to her in arrears is Rs 1,20,000 of this sum Rs 80,000 will be disbursed during the current year, and the balance, viz Rs 40,000 has been provided for in the Estimate for 1873-74; hence a net increase in the charge for that year, of Rs 29,090.

35. Superannuation, Retired and Compensation Allowances Rs 16,01,400. This is less than the actuals for 1871-72, as well as the grant for the current year. The variations in the details have been explained by the Accountant General.

Miscellaneous

Rs. 8th Sep. typed 2 after her account. Entitled her from debt. It is Estimated that

	Rs
Actuals for 1871-72	17,61,221
Grant for 1872-73	19,00,000
Estimate for 1873-74	16,01,400
Less Rec. for 1872-73	1925,900

36. Miscellaneous. Rs 3,96,900.

	Rs
Actuals for 1871-72	9,50,177
Grant for 1872-73	4,44,000
Estimate for 1873-74	3,96,900
Less Rec. for 1872-73	1,52,300

There is a decrease in this item of Rs 47,100 consequent on a reduction of Rs 16,000 in the provision "Charges on account of European Vagrants". The actuals for 1871-72 include certain charges which have been since transferred to Provincial Services.

37. Provincial Services. Rs 79,84,570. This item should be reduced to Rs 79,79,160 by adding the charge for the "Uncovenanted Civil Service Examinations" (Rs 40,590) and deducting therefrom the receipts from fees (Rs 46,000) from that source.

The

38. The aggregate charge for the year 1873-74 should also be reduced from Rs 275,30,280 to Rs 274,87,900.

39. The necessary corrections will be made in the Estimate.

40. Copies of the Proceedings of this Govt reviewing the several Departmental Budgets are herewith forwarded for the information of the Government of India.

	Rs
	275,30,280
Add	
On account of Botanical Gardens	3620
	275,33,900
Deduct	
Receipts on account of U.C.S. Examination	46000
Rs	274,87,900

Fort Saint George
21st January 1878.

Copy to Accountant Genl's Dept.

1873. Finl. Department

No. 93. 98

To

The Secretary to the
Government of

Department.

Dated 21st January 1873.

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