M.R.O. 1—77,006—8-6-37.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 45 Press Mis.

72-73.

Dated 13—1— 1874.

19/20

Not to be folded or roughly handled

No. 72. Proceedings of Government, 13th January, 1874, No. 45.

The Accountant-General having now submitted the Civil Budget for the year 1874-75 in a complete form, His Excellency the Governor in Council resolves, with reference to the Resolution of the Government of India, dated the 14th November 1873, No. 2997, relating to the failure of the autumn rice crop throughout a large part of Bengal, and to the necessity for curtailing all expenditure that can be reduced, postponed, or dispensed with, to reconsider and reduce, as far as may be practicable, the expenditure proposed under the several heads budgeted for.

2. The gross revenue and receipts are estimated at Rupees 786,55,020, and the expenditure at Rupees 277,79,608.

	Rs.
Actuals for 1872-73	800,42,699
Estimate for 1873-74 submitted by Madras Government	791,63,900
Estimate passed by Government of India	779,89,000
Estimate for 1874-75	786,55,020
Regular Estimate for 1873-74 ...	787,00,550

3. The revenue and receipts, although less than the actuals for 1872-73 by Rupees 13,87,679, exceed the estimate passed by the Government of India for the current year by Rupees 6,66,020.

	Rs.
Actuals for 1872-73	266,42,931
Estimate for 1873-74 submitted by Madras Government	273,30,280
Grant by the Government of India.	264,06,720
Estimate for 1874-75	277,79,608
Regular Estimate for 1873-74...	266,68,490

4. The estimate of expenditure for the year exceeds both the actuals for 1872-73 and the grant for 1873-74.

RECEIPTS.

5. I., *Land Revenue, Rupees* 452,50,000.—The estimate for 1874-75 is less than the actuals for 1872-73, but exceeds the estimate for 1873-74. As already explained to the Government of India, the unprecedentedly large revenue of 1872-73 was due to exceptional causes; but the Government entertain considerable apprehension as to the realization of the estimate of 449½ lakhs for the current year. The Collectors' estimates for 1874-75, however, having been carefully scrutinized and revised by the Board of Revenue, the Government accept the proposed estimate of Rupees 452½ lakhs.

	Rs.
Actuals for 1872-73	469,34,764
Estimate for 1873-74 submitted by Madras Government	447,80,000
Estimate sanctioned by Government of India	449,50,000
Estimate for 1874-75	452,50,000
Regular Estimate for 1873-74 ...	449,50,000

6. II., *Tributes and Contributions, Rupees* 34,46,000.—The estimate for 1874-75 is less than the actuals for 1872-73 by Rupees 20,430. This arises, as explained in paragraph 6 of letter, dated the 21st January 1873, No. 98, from the last instalment of the subsidy of the Cochin Government for 1871-72 not having been realized in that year, but in 1872-73.

	Rs.
Actuals for 1872-73	34,66,430
Estimate for 1873-74	34,46,000
,, for 1874-75	34,46,000
Regular Estimate for 1873-74 ...	34,46,000

7. III., *Forest, Rupees* 4,50,000.—The estimate has been framed by the Board of Revenue, under whose control the Forest Department is now placed, with reference to the actuals for 1872-73 and the probable decrease in the sales of

	Rs.
Actuals for 1872-73	4,18,462
Estimate for 1873-74	4,90,000
,, for 1874-75	4,50,000
Regular Estimate for 1873-74 ...	4,50,000

the Annamallay teak, consequent on the Bombay Marine Department drawing its supply of planks for dockyard purposes from the Forest Department in that Presidency.

8. IV., *Excise on Spirits and Drugs, Rupees* 58,25,000.—The estimate is less than the actuals for 1872-73, but exceeds the estimate for 1873-74. It cannot be fixed more approximately till further experience is gained of the excise system introduced in some of the districts.

	Rs.
Actuals for 1872-73	61,68,440
Estimate for 1873-74	57,50,000
,, for 1874-75	58,25,000
Regular Estimate for 1873-74 ...	59,00,000

9. V., *Assessed Taxes.*—No receipts are expected from this source, the Income-tax having been abolished.

10. VI., *Customs, Rupees* 30,55,000.—The estimate is higher than the actuals for the past year and the estimate for the current year, and corresponds very nearly with the average collections of the last three years.

	Rs.
Actuals for 1872-73	29,79,157
Estimate for 1873-74	29,50,000
,, for 1874-75	30,55,000
Regular Estimate for 1873-74 ...	32,00,000

11. VII., *Salt, Rupees* 130,00,000.—The average receipts during the past three years did not exceed Rupees 128,43,054. The salt trade suffered during 1872-73 from want of sufficient stock in some of the Southern Districts, and the revenue fell, but, as measures will be taken to guard against a deficiency of stock during 1874-75, it is expected that the estimate of Rupees 130 lakhs will be realized.

	Rs.
Actuals for 1871-72	126,42,304
,, for 1872-73	128,08,454
Estimate for 1873-74	126,00,000
,, for 1874-75	130,00,000
Regular Estimate for 1873-74 ...	127,50,000

12. IX., *Stamps, Rs.* 45,50,000.—The estimate exceeds the actuals for 1872-73, but is less than the estimate for 1873-74, which is high, and there is no probability of its being realized.

	Rs.
Actuals for 1872-73	42,65,913
Estimate for 1873-74	47,18,000
,, for 1874-75	45,50,000
Regular Estimate for 1873-74 ...	47,18,000

13. X., *Mint.*—With the abolition of the Mint the receipts under this head have ceased.

14. XIII., *Law and Justice, Rupees* 3,89,000.—The estimate for 1874-75 falls short of the actuals for the past, and the estimate for the present year, owing to the fees for process services being now collected in stamps, instead of in cash.

	Rs.
Actuals for 1872-73	5,56,158
Estimate for 1873-74	5,32,000
,, for 1874-75	3,89,000
Regular Estimate for 1873-74 ...	4,40,520

15. XIV., *Marine, Rupees* 23,000.—The decrease in this estimate is occasioned by the transfer to Provincial Services of the pilotage collections upon vessels passing through the Paumben Channel, as per letter of the Government of India, dated the 28th August 1873, No. 2610.

	Rs.
Actuals for 1872-73	49,495
Estimate for 1873-74	50,000
,, for 1874-75	23,000
Regular Estimate for 1873-74	50,000

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13th January 1874.

16. XV., *Interest, Rupees* 1,69,100.—The chief cause of the decrease between the actuals for 1872-73 and the estimate for 1874-75 is due to the omission of the item of "Interest on Government-securities on account of Savings' Bank Deposits," the securities having, under instructions from the Government of India, been forwarded to Calcutta to be cancelled.

	Rs.
Actuals for 1872-73	2,09,080
Estimate for 1873-74	1,74,000
,, for 1874-75	1,69,100
Regular Estimate for 1873-74 ...	1,84,930

17. XVI., *Receipts in aid of Superannuation, Retired, and Compassionate Allowances, Rupees* 22,99,470.—This estimate exceeds the actuals for 1872-73 and the estimate for 1873-74, and is accounted for by a general increase in payments made in England in connexion with the Military and Medical Retiring Funds.

	Rs.
Actuals for 1872-73	13,24,572
Estimate for 1873-74	21,18,000
,, for 1874-75	22,99,470
Regular Estimate for 1873-74 ...	23,03,690

18. XVII., *Miscellaneous, Rupees* 1,98,450.—The variation between the actuals and estimate of the past and present year is trifling, and is explained by the Accountant-General.

	Rs.
Actuals for 1872-73	2,12,303
Estimate for 1873-74	2,01,000
,, for 1874-75	1,98,450
Regular Estimate for 1873-74 ...	2,65,370

CHARGES.

19. "*Interest on service and other Funds,*" *Rupees* 9,40,680.—The estimated charge is less than the actuals for 1872-73, but is in excess of the grant for 1873-74. The chief cause of the excess is the inclusion in the estimate, under the authority conveyed in the despatch from the Secretary of State, dated the 14th March 1873, No. 31 (Financial), of payments on account of annuities omitted to be disbursed in former years.

	Rs.
Actuals for 1872-73	10,82,152
Grant for 1873-74	7,73,720
Estimate for 1874-75	9,40,680
Regular Estimate for 1873-74 ...	8,02,540

20. "*Refunds and Drawbacks,*" *Rupees* 2,43,470.—As compared with the actuals for 1872-73 and the grant for 1873-74, the estimated charge for the ensuing year is less by Rupees 8,515 and Rupees 16,530, respectively. But looking to the actuals* for 1872-73, and the Regular† Estimate for 1873-74, the Governor in Council is of opinion that the charge under "Drawbacks," "Customs," may be safely reduced from Rupees 4,500 to Rupees 41,030, and the estimate be fixed at Rupees 2,40,000.

	Rs.
Actuals for 1872-73	2,51,985
Grant for 1873-74	2,60,000
Estimate for 1874-75	2,43,470
Regular Estimate for 1873-74 ...	2,35,830

* Rupees 39,233.
† Do. 39,300.

21. "*Land Revenue,*" *Rupees* 42,16,260.—The estimate has been fixed, it will be seen, lower than the actuals for the years 1871-72 and 1872-73, as well as the grant for the current year, but the Governor in Council, having in view the present condition of Bengal, considers it desirable that the estimated charges for "Tahsildars and Establishments," and "Temporary Establishments," should be kept as closely as possible to the actuals for 1872-73, and the Regular Estimate for 1873-74, and resolves to reduce the

	Rs.
Actuals for 1871-72	42,37,576
,, for 1872-73	42,37,227
Grant for 1873-74	42,50,000
Estimate for 1874-75	42,16,260
Regular Estimate for 1873-74 ...	43,33,050

estimate for the purpose from Rupees 14,64,000 and Rupees 26,000 to Rupees 13,50,000 and Rupees 15,000, respectively. The charges for Revenue Surveys may be reduced from Rupees 65,200 to Rupees 60,000, the expenditure in 1872-73 not having exceeded Rupees 57,020, and that likely to be incurred during 1873-74 not not expected to exceed Rupees 57,030. The charges for "Demarcation Survey" will also be reduced from Rupees 7,00,000 to Rupees 6,80,000.

22. "*Forest,*" *Rupees* 4,20,000.—The estimate is slightly in excess of the grant for 1873-74, but falls considerably short of the expenditure in 1872-73. It has been fixed with due regard to the extension of forest operations, and does not admit of curtailment.

	Rs.
Actuals for 1872-73	4,78,147
Grant for 1873-74	4,00,000
Estimate for 1874-75	4,20,000
Regular Estimate for 1873-74 ...	3,82,460

23. "*Excise on Spirits and Drugs,*" *Rupees* 2,55,000.—The estimate corresponds with the grant for the current year, and is less than the actuals for the past year.

	Rs.
Actuals for 1872-73	2,67,410
Grant for 1873-74	2,55,000
Estimate for 1874-75	2,55,000
Regular Estimate for 1873-74 ...	2,54,090

24. "*Customs,*" *Rupees* 1,74,200.—There is a small increase of Rupees 2,200 in the proposed charge for 1874-75 on account of establishment, but allowing for probable savings, it may be fixed as in the present year, at Rupees 1,72,000.

	Rs.
Actuals for 1872-73	1,45,095
Grant for 1873-74	1,72,000
Estimate for 1874-75	1,74,200
Regular Estimate for 1873-74 ...	1,73,880

25. "*Salt,*" *Rupees* 16,00,000.—The estimate exceeds the grant for 1873-74 by a lakh. The additional provision is necessary, not only to secure the manufacture of a larger stock of salt, but also to ensure the larger estimated revenue from this source during the ensuing year. The unfavourable character of the season in 1873-74 retarded the manufacture of salt, and the stock in the Southern Districts, which has fallen considerably, still remains unreplenished. The Governor in Council sees no objection, however, to the assignment for 1874-75 being entered at Rupees 15,00,000, provided, as intimated by the Government of India in their Officiating Under Secretary's letter, dated the 26th March 1872, No. 2265, the expenditure on manufacture is not to be restricted to the limit of the provision made for the purpose in the budget.

	Rs.
Actuals for 1871-72	15,44,154
,, for 1872-73	14,29,581
Grant for 1873-74	15,00,000
Estimate for 1874-75	16,00,000
Regular Estimate for 1873-74 ...	15,70,760

26. "*Stamps,*" *Rupees* 1,60,000.—This item is less than the actuals for 1872-73 by Rupees 46,552, and the grant for 1873-74 by Rupees 40,000. It does not admit of further reduction.

	Rs.
Actuals for 1872-73	2,06,552
Grant for 1873-74	2,00,000
Estimate for 1874-75	1,60,000
Regular Estimate for 1873-74 ..	1,55,860

27. "*Mint,*" *Rupees* 7,840.—The cost of the establishment connected with Assay and the allotment for "Loss on Coinage" make up the estimated amount. It is considerably below the actuals for 1872-73, owing to the exclusion of the item for "Loss of sale on copper

	Rs.
Actuals for 1872-73	79,186
Grant for 1873-74	8,000
Estimate for 1874-75	11,440
Regular Estimate for 1873-74... ...	11,160

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coins," but exceeds the grant for 1873-74 by Rupees 3,440, the allotments under "Loss by sale of uncurrent copper coins" and "Conveyance of copper coin into the interior" having been based on the average of the actuals of the past three years.

28. "*Administration,*" *Rupees* 13,18,218.—The estimated charge for 1874-75 exceeds the actuals for 1872-73 and the grant for 1873-74. The causes which have led to the excess are explained by the Accountant-General, but judging from the actuals and the regular estimate, and allowing for probable savings, the Governor in Council would fix the allotment for 1874-75 at Rupees 13,00,000.

	Rs.
Actuals for 1871-72	13,22,937
,, for 1872-73	12,27,269
Grant for 1873-74	12,89,000
Estimate for 1874-75	13,18,218
Regular Estimate for 1873-74 ...	12,63,950

29. "*Minor Departments,*" *Rupees* 1,64,890.—The decrease in this item, as compared with the actuals for 1872-73, arises from the omission of the charge for "Census." The estimate is considerably less than the regular estimate for the current year. Its excess over the grant for 1873-74 is occasioned by slight increase in the charges under the following heads:—

	Rs.
Actuals for 1872-73	2,65,107
Grant for 1873-74	1,42,000
Estimate for 1874-75	1,64,890
Regular Estimate for 1873-74 ...	1,98,430

"Public Observatories."
"Botanical and other Gardens."
"Cinchona Plantations."
"Public Exhibitions and Fairs."

The increase is small, and it cannot be curtailed without retarding operations under the heads noted.

30. "*Law and Justice,*" *Rupees* 38,91,280.—The proposed charge exceeds the actuals for the past two years, as well as the grant for the present year. The grant was fixed partly with reference to an anticipated increase of expenditure in connexion with process service establishments in the several Courts in the Presidency. The establishments were not employed to the full extent, and there has, therefore, been a large diminution in the expenditure. But during 1874-75 it is expected that the charge for process service establishments will be larger, and it is desirable that the assignment should not be curtailed with reference to the figures of past years. The estimate might, however, be reduced to the same amount as the grant for the current year, viz., Rupees 37,60,000, which will effect a reduction in the proposed charge of Rupees 1,31,280.

	Rs.
Actuals for 1871-72	33,31,490
Do. for 1872-73	32,54,896
Grant for 1873-74	37,60,000
Estimate for 1874-75	38,91,280
Regular Estimate for 1873-74 ...	36,26,020

31. "*Marine,*" *Rupees* 57,160.—This item is less than the actuals, grant, and regular estimate noted in the margin.

	Rs.
Actuals for 1872-73	61,401
Grant for 1873-74	60,000
Estimate for 1874-75	57,180
Regular Estimate for 1873-74 ...	59,600

32. "*Ecclesiastical*," *Rupees* 4,08,090.—The charge proposed for the ensuing year is higher than the grant for the current year and the actuals for 1872-73. Allowing for probable savings the estimate might be limited to Rupees 4,00,000.

	Rs.
Actuals for 1872-73	3,99,605
Grant for 1873-74	4,00,000
Estimate for 1874-75	4,08,090
Regular Estimate for 1873-74 ...	3,98,930

33. "*Medical*," *Rupees* 3,32,600.—This item has been transferred, under the instructions of the Government of India, from Provincial Services to Imperial Revenues. It cannot be reduced.

34. "*Political Agencies*," *Rupees* 1,01,280.—The grant for 1873-74 was reduced by Rupees 1,480 for "probable savings." No similar reduction has been made in the estimate for 1874-75, which exceeds the reduced grant by only Rupees 280, while it falls short of the actuals for 1872-73 by Rupees 4,596.

	Rs.
Actuals for 1872-73	1,05,876
Grant for 1873-74	1,01,000
Estimate for 1874-75	1,01,280
Regular Estimate for 1873-74 ...	98,290

35. "*Allowances and Assignments under Treaties and Engagements*," *Rupees* 27,42,610.—This charge is less than the grant for 1873-74 and the actuals for 1872-73.

	Rs
Actuals for 1872-73	28,31,614
Grant for 1873-74	27,67,000
Estimate for 1874-75	27,42,610
Regular Estimate for 1873-74 ...	27,12,790

36. "*Superannuation, Retired, and Compassionate Allowances*," *Rupees* 21,53,260.—The increase in the estimate of 1874-75 over the grant for the current year is caused by an increase under the following heads :—

	Rs.
Actuals for 1872-73	18,07,208
Grant for 1873-74...	15,10,000
Estimate for 1874-75	21,53,260
Regular Estimate for 1873-74 ...	15,47,260

"Gratuities ;"
"Donations to Service Funds ;"
"Pensions on the Military Fund ;" and
"Pensions on the Medical Retiring Fund."

The Accountant-General has explained the causes which have led to the increase.

37. "*Loss by Exchange on Remittances to Home Treasury*," *Rupees* 1,60,000.—This item is of the same amount as the grant for the current year, but His Excellency the Governor in Council is of opinion, judging from the Regular Estimate for 1873-74, that it might be reduced to Rupees 1,20,000, which will leave an ample margin for any unforeseen loss.

	Rs.
Actuals for 1872-73	1,62,965
Grant for 1873-74	1,60,000
Estimate for 1874-75	1,60,000
Regular Estimate for 1873-74 ...	1,00,000

38. "*Miscellaneous*," *Rupees* 92,150.—There is an increase in this item over the grant for 1873-74 of Rupees 32,150, chiefly under the following heads :—

	Rs.
Actuals for 1872-73	66,531
Grant for 1873-74	60,000
Estimate for 1874-75	92,150
Regular Estimate for 1873-74	90,570

"Charges for remittance of Treasure."
"Discount on supply bills."
"Freight on Europe Stores."

The Accountant-General has based the estimate on the actuals of past years, and no reduction appears feasible.

Proceedings of the Madras Government, Financial Department,
13th January 1874.

39. "*Provincial Services*," *Rupees* 83,37,000.—This is a fixed item and is separately dealt with.

40. As noted in paragraph 3 of this letter, the charges proposed for 1874-75 exceed the grant for the current year. The excess is Rupees 13,72,888. Of this amount, Rupees 3,32,600 are on account of "Medical Services." Deducting this amount, the balance is Rupees 10,40,288, from which the following deductions aggregating Rupees 4,53,458 being made, the charges for 1874-75 will be reduced to Rupees 273,26,150 :—

	Rs.	Rs.
Refunds and Drawbacks		3,470
Land Revenue.		
Tahsildars and Establishments	1,14,000	
Temporary Establishments	11,000	
Revenue Survey	5,200	
Demarcation Survey...	20,000	
		1,50,200
Customs		2,200
Salt		1,00,000
Administration		18,218
Law and Justice		1,31,280
Ecclesiastical		8,090
Loss on Exchange		40,000
Total ...		4,53,458

The net reduced estimated charge for 1874-75 is still higher than the grant for 1873-74 by Rupees 5,86,830, but this is due mainly to the increase of Rupees 6,43,260 under "Superannuation, Retired, and Compassionate Allowances," which expenditure this Government is unable to curtail.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Accountant-General.
" Revenue Department.

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL,
&c., &c., &c.

Dated January, 13th.

Recd.

Rect.

G.O., 13th January 1874, No. 45.

JANUARY.
Nos. 72-73.

The Civil Budget Estimate of this Presidency for 1874-75, reviewed.

Grants.	Expenditure	1874—75 Budget Estimate. Rs.
1.	Interest on funded and unfunded debt	"
2	Interest on Service Funds and other Accounts	9,40,680
3	Refunds and Drawbacks	2,40,000
4	Land Revenue	40,66,060
5	Forest	4,20,000
6	Excise on Spirits and Drugs	2,55,000
7	Assessed Taxes	"
8	Customs	1,72,000
9	Salt	15,00,000
10	Opium	"
11	Stamps	1,60,000
12	Print	11,440
13	Post Office	"
14	Telegraph	"
15	Administration	13,00,000
16	Minor Departments	1,64,490
17	Law and Justice	37,60,000
18	Marine	57,180
19	Ecclesiastical	4,00,000
19½	Medical	3,32,600
20	Political Agencies	1,07,280
21	Allowances and Assignments under Treaties and Engagements	27,42,610
22	Civil Furlough and Absentee Allowances	"

Superannuation

	Expenditure.	1874-75. Budget estimate
23	Superannuation, Retired and Compassionate Allowances	21,53,260
24	Loss by Exchange on Remittances to Home Treasury	1,20,000
25	Miscellaneous	92,150
26	Allotments for Provincial Service	83,37,000
	Total Expenditure Rs.	2,73,26,150.

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Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

~~Read the following letter~~

dated 13th January 1874. No. 45.

The Accountant General having now submitted the Civil Budget for the year 1874-75 in a complete form, His Excellency the Govr in Council resolves, with reference to the Resn of the Govt of India dated the 11th November 1873, No. 2997; relating to the failure of the Autumn rice crop throughout a large part of Bengal, and to the necessity for curtailing all expenditure that can be reduced, postponed or dispensed with, to reconsider and reduce, as far as may be practicable, the expenditure proposed under the several heads budgetted for.

2. The gross revenue and receipts are estimated at Rs 786,55,020, and the expenditure at Rs 277,79,608.

The

3. The revenue and receipts, although less than the actuals for 1872-73 by Rs 13,87,679, exceed the estimate passed by the Govt of India for the current year, by Rs 6,66,020.

4. The estimate of expenditure for the year exceeds both the actuals for 1872-73, and the grant for 1873-74.

Receipts.

5. I. Land Revenue. Rs 452,50,000. The estimate for 1874-75 is less than the actuals for 1872-73, but exceeds the estimate for 1873-74. As already explained to the Government of India, the unprecedented large revenue of 1872-73 was due to exceptional

	Rs
Actuals for 1872-73 —	800,42,699
Estes for 1873-74 submitted by Madras Govt	791,63,900
Estes passed by Govt of India	779,89,000
Estes for 1874-75 —	786,55,020
Regular Estes for 1873-74 —	787,00,550

	Rs
Actuals for 1872-73 —	266,42,931
Estes for 1873-74 submitted by Madras Govt	273,30,280
Grant by the Govt of India	264,06,720
Estes for 1874-75 —	277,79,608
Regular Estes for 1873-74 —	266,68,490

	Rs
Actuals for 1872-73 —	469,34,762
Estes for 1873-74 submitted by Madras Govt	447,80,000
Estes sanctioned by Govt of India	449,50,000
Estes for 1874-75 —	452,50,000
Regular Estes for 1873-74	449,50,000

exceptional causes; but the Govt entertain considerable apprehension as to the realization of the estimate of 449½ lakhs for the current year. The Collectors' estimates for 1874-75, however, having been carefully scrutinized and revised by the Board of Revenue, the Government accept the proposed estimate of Rs 452½ lakhs.

6. II. Tributes and Contributions. Rs 34,46,000. The estimate for 1874-75 is less than the actuals for 1872-73 by Rs 20,430. This arises, as explained in paragraph 6 of letter dated the 21st January 1873, N. 98, from the last instalment of the subsidy of

	Rs
Actuals for 1872-73 —	34,66,430
Estes for 1873-74 —	34,46,000
Do. for 1874-75 —	34,46,000
Regular Estes for 1873-74	34,46,000

of the Cochin Govt. for 1871-72 not having been realized in that year, but in 1872-73.

7. III. Forest. Rs 4,50,000. The estimate has been framed by the Board of Revenue under whose control the Forest Department is now placed, with reference to the actuals for 1872-73, and the probable decrease in the sales of the Annamallay teak, consequent on the Bombay Marine Department drawing its supply of planks for dockyard purposes from the Forest Department in that Presidency.

	Rs
Actuals for 1872-73	4,18,462
Estimate for 1873-74	4,90,000
Do. for 1874-75	4,50,000
Regular Estimate for 1873-74	4,50,000

8. IV. Excise on Spirits and drugs. Rs 58,25,000. The estimate

	Rs
Actuals for 1872-73	61,68,440
Estc. for 1873-74	57,50,000
Do. for 1874-75	58,25,000
Regular Estc. for 1873-74	59,00,000

estimate is less than the actuals for 1872-73, but exceeds the estimate for 1873-74. It cannot be fixed more approximately till further experience is gained of the excise system introduced in some of the districts.

9. V. Assessed Taxes. No receipts are expected from this source, the Income Tax having been abolished.

	Rs
Actuals for 1872-73	29,79,157
Estc. for 1873-74	29,50,000
Do. for 1874-75	30,55,000
Regular Estc. for 1873-74	32,00,000

10. VI. Customs. Rs 30,55,000. The estimate is higher than the actuals for the past year, and the estimate for the current year, and corresponds very nearly with the average collections of the last three years.

Salt.

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

The average receipts during the past three years did not exceed Rs 128,43,054. The salt trade suffered during 1872-73 from want of sufficient stocks in some of the Southern districts, and the revenue fell, but as measures will be taken to guard against a deficiency of stocks during 1874-75, it is expected that the Estimate of Rs 130 lakhs will be realized.

	Rs
Actuals for 1871-72	126,42,304
Actuals for 1872-73	128,08,454
Estc. for 1873-74	126,00,000
Do. for 1874-75	130,00,000
Regular Estc. for 1873-74	127,50,000

12. IX. Stamps. Rs 45,50,000. The estimate exceed the actuals for 1872-73, but is less than the estimate for 1873-74, which is high, and there is no probability of its being realized.

	Rs
Actuals for 1872-73	42,65,913
Estc. for 1873-74	47,18,000
Estc. for 1874-75	45,50,000
Regular Estc. for 1873-74	47,18,000

13. X. Mint. With the abolition of the mint, the receipts under this head have ceased.

	Rs
Actuals for 1872-73	5,56,158
Estc. for 1873-74	5,32,000
Do. for 1874-75	3,89,000
Regular Estc. for 1873-74	4,40,520

14. XIII. Law and justice. Rs 3,89,000. The estimate for 1874-75 falls short of the actuals for the past, and the estimate for the present year, owing to the fees for process services being now collected in stamps, instead of "in cash.

	Rs.
Actuals for 1872-73	49,495
Estc. for 1873-74	50,000
Do. for 1874-75	23,000
Regular Estc. for 1873-74	50,000

15. XIV. Marine. Rs 23,000. The decrease in this estimate is occasioned by the transfer to Provincial Services of the Pilotage Collections upon vessels

vessels passing through the Paumben Channel as per letter of the Port of India dated the 28th August 1873, No 2610.

16. XV. Interest. Rs 169,100. The chief cause of the decrease between the actuals for 1872-73 and the estimate for 1874-75 is due to the omission of the item of "Interest on government securities on account of Savings Bank Deposits, the securities having, under instructions from the Govt of India, been forwarded to Calcutta to be cancelled.

Receipts

	Rs
Actuals for 1872-73	2,09,080
Estm. for 1873-74	1,74,000
Estm. for 1874-75	1,69,100
Regular Estm. for 1873-74	1,84,930

	Rs
Actuals for 1872-73	13,24,572
Estimate for 1873-74	21,18,000
-Do- for 1874-75	22,99,470
Regular Estm. for 1873-74	23,03,670

17. XVI. Receipts in aid of Superannuation, Retired and Compassionate Allowances. Rs 22,99,470. This estimate exceeds the actuals for 1872-73 and the estimate for 1873-74, and is accounted for by a general increase in payments made in England in connection with the Military and Medical Returning Funds.

	Rs
Actuals for 1872-73	2,12,303
Estm. for 1873-74	2,01,000
Do- for 1874-75	1,98,450
Regular Estm. for 1873-74	2,65,370

18. XVII. Miscellaneous. Rs 1,98,450. The variation between the actuals and estimate of the past and present year is trifling, and is explained by the Accountant General.

Charges

19. "Interest on Service and other Funds." Rs 9,40,680.

The estimated charge is less than the actuals for 1872-73, but is in excess of the grant for 1873-74. The chief cause of the excess is the inclusion in the Estimate, under the authority conveyed in the Despatch from the Secretary of State dated the 14th March 1873, No. 31 (Fin.), of payments on account of annuities omitted to be disbursed in former years.

	Rs.
Actuals for 1872-73	10,82,152
Grant for 1873-74	7,73,720
Estimate for 1874-75	9,40,680
Regular Estimate for 1873-74	8,02,540

20. "Refunds and Drawbacks.", Rs 2,43,470. As compared with the actuals for 1872-73, and the grant for

	Rs
Actuals for 1872-73	2,51,985
Grant for 1873-74	2,60,000
Estimate for 1874-75	2,43,470
Regular Estimate for 1873-74	2,35,83

for 1873-74 the estimated charge for the ensuing year is less by Rs 8,515 and Rs 16,530, but looking to the actuals for 1872-73, and the Regular Estimate for 1873-74, the Governor in Council is of opinion that the charge under "Drawbacks, Customs," may be safely reduced from Rs 44,500 to Rs 41,030, and the Estimate be fixed at Rs 2,40,000.

21. "Land Revenue." Rs 42,16,260. The estimate has been fixed, it will be seen, lower than the actuals for the years 1871-72 and 1872-73, as well as the grant for the current year, but the Governor in

	Rs.
Actuals for 1871-72	42,37,576
do- for 1872-73	42,37,227
Grant for 1873-74	42,50,000
Estimate for 1874-75	42,16,260
Regular Estimate for 1873-74	43,33,050

* Rs 39,233
o Rs 39,300

in Council, having in view the present condition of Bengal, considers it desirable that the estimated charges for "Tahsildars and Establishments", and "Temporary Establishments" should be kept as closely as possible to the Actuals for 1872-73, and the Regular Estimate for 1873-74, and resolves to reduce the estimates for the purpose, from Rs 14,64,000 and Rs 26,000 to Rs 13,50,000 and Rs 15,000 respectively. The charges for Revenue Surveys may be reduced from Rs 65,200 to Rs 60,000, the expenditure in 1872-73 not having exceeded Rs 57,020 and that likely to be incurred during 1873-74 not

not expected to exceed Rs 57,030. The charges for "Demarcation & Survey" will also be reduced from Rs 7,00,000 to Rs 6,80,000.

22. "Forest" Rs 4,20,000.

	R.
Actuals for 1872-73	4,78,147
Grant for 1873-74	4,00,000
Estm. for 1874-75	4,20,000
Regular Estm. for 1873-74	3,82,460

The estimate is slightly in excess of the grant for 1873-74, but falls considerably short of the expenditure in 1872-73. It has been fixed with due regard to the extension of forest operations, and does not admit of curtailment.

23. "Excise on Spirits and Drugs." Rs 2,55,000. The estimate corresponds with the grant for the current year, and is less than the actuals for the past

	Rs.
Actuals for 1872-73	2,67,410
Grant for 1873-74	2,55,000
Estm. for 1874-75	2,55,000
Regular Estm. for 1873-74	2,54,090

past year.

24. "Contents." Rs 1,74,200.

There is a small increase of Rs 2,200 in the proposed charge for 1874-75 on account of Establishment, but allowing for probable savings, it may be fixed, as in the present year, at Rs 1,72,000.

	Rs.
Actuals for 1872-73	1,45,095
Grant for 1873-74	1,72,000
Estm. for 1874-75	1,74,200
Regular estm. for 1873-74	1,73,880

25. "Salt." Rs 16,00,000.

The estimate exceeds the grant for 1873-74 by a lakh. The additional provision is necessary not only to secure the manufacture of a larger stocks of salt, but also to ensure the larger estimated revenue from this

	Rs.
Actuals for 1871-72	15,44,154
Actuals for 1872-73	14,29,581
Grant for 1873-74	15,00,000
Estm. for 1874-75	16,00,000
Regular estm. for 1873-74	15,70,760

this source during the ensuing year. The unfavorable character of the season in 1873-74, retarded the manufacture of salt, and the stocks in the Southern Districts, which has fallen considerably, still remains unreplenished. The Governor in Council sees no objection, however, to the assignment for 1874-75 being entered at Rs 15,00,000, provided, as intimated by the Govt of India in their Offg Under Secretary's letter dated the 26th March 1872, No 2265, the expenditure, ~~on manufacture~~ will not be restricted to the limits of

of the provision made for the purpose in the Budget.

26. "Stamps." Rs 1,60,000. This item is less than the actuals for 1872-73 by Rs 46,552 and the grant for 1873-74 by Rs 40,000. It does not admit of further reduction.

	Rs
Actuals for 1872-73	2,06,552
Grant for 1873-74	2,00,000
Estte: for 1874-75	1,60,000
Regular estte: for 1873-74	1,55,860

27. "Mint." Rs 7,840. The cost of the establishment connected with the Mint, and the allotment for "Loss on Coinage" make up the estimated amount. It is considerably below the actuals for 1872-73, owing to

	Rs
Actuals for 1872-73	79,086
Grant for 1873-74	8,000
Estte: for 1874-75	11,440
Regular estte: for 1873-74	11,760

to the exclusion of the item for "loss of sale on copper straps," but exceeds the grant for 1873-74 by Rs 3,440, the allotments under "loss by sale of uncurrent copper coins" and "conveyance of copper coin into the interior", having been based on the average of the actuals of the past three years.

	Rs
Actuals for 1871-72	13,22,937
do for 1872-73	12,27,269
Grant for 1873-74	12,89,000
Estte: for 1874-75	13,18,218
Regular estte: for 1873-74	12,63,950

28. "Administration." Rs 13,18,218. The estimated charge for 1874-75 exceeds the actuals for 1872-73, and the grant for 1873-74. The causes which have led to the excess are explained by the Accountant General, but judging from the actuals and the Regular estimate, and allowing for

for probable savings, the Governor in Council would fix the allotment for 1874-75 at Rs 13,00,000.

29. "Minor Departments"

Rs 1,64,890. The decrease in this item, as compared with the actuals for 1872-73, arises from the omission of the charge for "Censes". ~~The~~ except over the grant for 1873-74 is occasioned by an increase in the charges under the following heads.

"Public Observatories"
"Botanical and other gardens."
"Cinchona Plantations."
"Public Exhibitions and Fairs."

The increase is small and

	Rs
Actuals for 1872-73	2,65,107
Grant for 1873-74	1,42,000
Estm: for 1874-75	1,64,890
Regular estm: for 1873-74	1,98,430

The estimate is considerably less than the Regular Estm: for the current year

	Rs
Actuals for 1871-72	33,31,490
do for 1872-73	32,56,896
Grant for 1873-74	37,60,000
Estm: for 1874-75	38,91,280
Regular estm: for 1873-74	36,26,020

and it cannot be curtailed without retarding operations under the heads noted.

30. "Law and Justice"

Rs 38,91,280. The proposed charge exceeds the actuals for the past two years, as well as the grant for the present year. The grant was fixed partly with reference to an anticipated increase of expenditure in connection with Process Service Establishments in the several Courts in the Presidency. The establishments were not employed to the full extent, and there has therefore been a large diminution in the expenditure. But during 1874-75

1874-75 it is expected that the charge for Provl. Service Establishments will be larger, and it is desirable that the appointment should not be curtailed with reference to the figures of past years. The estimate might, however, be reduced to the same amount as the grant for the current year, viz. Rs 57, 60, 000 which will effect a reduction in the proposed charge of ~~[illegible]~~ Rs 1,31,280.

31. "Marine." Rs 57,160.

This item is less than the actuals, grant, and Regular estimate noted in the margin.

	Rs
Actuals for 1872-73 —	61,401
Grant for 1873-74 —	60,000
Estm. for 1874-75 —	57,180
Regular estm. for 1873-74 —	57,180

Ecclesiastical.

	Rs.
Actuals for 1872-73 —	3,99,605
Grant for 1873-74 —	4,00,000
Estm. for 1874-75 —	4,08,090
Regular estm. for 1873-74 —	3,98,930

32. "Ecclesiastical." Rs 4,08,090. The charge proposed for the ensuing year is higher than the grant for the current year and the actuals for 1872-73. Allowing for probable savings the estimate might be limited to Rs 4,00,000.

33. "Medical." Rs 3,32,600.

This item has been transferred, under the instructions of the Govt. of India, from Provincial Services to Imperial Revenues. It cannot be reduced.

	Rs
Actuals for 1872-73 —	1,05,876
Grant for 1873-74 —	1,01,000
Estm. for 1874-75 —	1,01,280
Regular estm. for 1873-1874 —	98,290

34. "Political Agencies" Rs 1,01,280. The grant for 1873-74 was reduced by Rs 1,480 for "probable savings." No similar reduction has been made in

in the estimate for 1874-75 which exceeds the reduced grant by only Rs 280, while it falls short of the actuals for 1872-73 by Rs 4,596.

	Rs
Actuals for 1872-73	28,31,614
Grant for 1873-74	27,67,000
Estm. for 1874-75	27,42,610
Regular Estm. for 1873-74	27,12,790

35. "Allowances and Assignments under Treaties and Engagements." Rs 27,42,610. This charge is less than the grant for 1873-74 and the actuals for 1872-73.

	Rs
Actuals for 1872-73	18,07,208
Grant for 1873-74	15,10,000
Estm. for 1874-75	21,53,260
Regular Estm. for 1873-74	15,47,260

36. "Superannuation, Retired, and Compassionate Allowances". Rs 21,53,260. The increase in the estimate of 1874-75 over the grant for the current year, is caused by an increase under the following heads:—

Gratuities
Donations to Service Funds.
Pensions from the Mily. Funds.
and.
"Pensions from the Medical Retiring Fund."

The Accountant General has explained the causes which have led to this increase.

	Rs
Actuals for 1872-73	1,62,965
Grant for 1873-74	1,60,000
Estm. for 1874-75	1,60,000
Regular Estm. for 1873-74	1,00,000

37. "Loss by exchange on Remittances to Home Treasury." Rs 1,60,000. This item is of the same amount as the grant for the current year, but His Excellency the Governor in Council is of opinion, judging from the Regular Estimate for 1873-74, that it might

might be reduced to Rs 1,20,000, which will leave an ample margin for any unforeseen lop.

38. "Miscellaneous." Rs 92,150. There is an increase in this item over the grant for 1873-74 of Rs 32,150, chiefly under the following heads:—

	Rs
Actuals for 1872-73 -	66,531
Grant for 1873-74 -	60,000
Estt. for 1874-75 -	92,150
Regular estt. for 1873-74 -	90,570.

"Charges for remittance of Treasure."

"Discount on Supply Bills."

"Freight on Europe Stores."

The Accountant General has based the estimate on the actuals of past years, and no reduction appears feasible.

39. "Provincial Services" Rs 83,37,000. This is a fixed item and is separately dealt

dealt with.

40. As noted in para. 3 of this letter the charges proposed for 1874-75 exceed the grant for the current year. The excess is Rs 13,72,888. Of this amount Rs 3,32,600 are on account of "Medical Services". Deducting this amount the balance is Rupees 10,40,288, from which the following deductions being made, the charges for 1874-75 will be reduced to Rs 273,26,150.

Refunds & Drawbacks -	Rs 3,470
Land Revenue	
Tahsildars & Estabts. —	Rs 1,14,000
Temp: Estabts. —	11,000
Revenue Survey —	5,200
Demarcation Survey —	20,000
	1,50,200
	1,53,670

	Rs.
Brought forward	1,53,670
Customs	2,200
Salt	1,00,000
Administration	68,218
Law & Justice	1,31,280
Ecclesiastical	8,090
Loss on Exchange	40,000
	Rs. 4,53,458

~~It will be remarked~~
The reduced estimated charge for 1874-75 is still higher than the grant for 1873-74 by Rs. 586830 but this is due mainly to the increase of Rs. 643260 under "Superannuation retired and Compassionate Allowances" by which this Government is unable to curtail

To The Accountant General
" Revenue Department

Govt. of {1874} Madras.

Financial

To

Dated Jan.y 13 } 1874, No. 45
Recd.

Nos. 72-73.

The Civil Budget Est.e of this Presy. for 74-5 received ~~& forwarded to the Govt. of India~~.