



BUDGET NOTE

FOR THE YEAR 1321 FASLI

(October 7th 1911 to October 5th 1912 A. D.)

PREPARED FOR

HIS HIGHNESS THE NIZAM'S GOVERNMENT

R. I. R. GLANCY, I. C. S.

Assistant Minister, Finance.



Hyderabad-Dccan :

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Note accompanying the Budget for 1321 Faḡli.

PREFACE.

I must first express my regret for the delay which has taken place in the submission of this Budget, but this delay was unavoidable owing to the closing of all offices on the demise of His late Highness the Nizam Mir Mahbub Ali Khan. It will always be remembered that it was under his guidance that the finances of the State reached a height of prosperity hitherto unknown.

With the Budget Note of 1320 F. was included a general review of the financial administration of the last nine years, prepared by Mr. G. Casson Walker, C. S. I. preparatory to his retirement from service. The success of the administration during that period is clearly indicated by the fact that between 1311 F. and 1320 F. the interest-earning funds and investments standing to the credit of the Hyderabad Government increased from less than 1½ to over 5 crores of British Government Rupees. These figures are in themselves sufficiently eloquent testimony to the loss, which the State has sustained in the resignation of Mr. Walker. As a result of the careful economy of the last nine years the present administration finds itself in possession of ample funds for the development of the resources of the country.

It will always be necessary to maintain a large reserve to meet the heavy drain upon the Treasury, which famine must necessarily bring in its train, for famine in Hyderabad involves not only a scarcity of food and fodder to be made good by the State but also a currency crisis of the most serious type. Once imports begin to exceed exports it will tax the resources of the State to the utmost to maintain the fixed ratio of exchange between British Government and Mahbubia Sicca Rupees. At the same time the present prospect gives rise to no serious anxiety; the drought which has been felt so severely in other parts of India has barely affected Hyderabad; the season may not promise to be all that one could hope but at any rate famine is not anticipated. Thus the attention of the new administration may safely be directed to the wise expenditure of its income and accumulated capital. That it is easier to save money than to spend it wisely is a mere common-place and the task before the new administration is therefore one that demands the highest qualities of statesmanship. In his last Budget Note Mr. Walker briefly indicated the lines on which the resources of the State might best be utilised, and no wiser course is open to His Highness' Government than to follow Mr. Walker's advice, the outcome of so many years' experience. If in the next few years communications by rail and road can be materially extended, if the area under irrigation can be largely increased and more adequately protected, if the policy of the State in

regard to education can be clearly defined, and last but not least, if the personnel of the Revenue and other Departments can be improved, His Highness' Government will be able to look back upon these years as a period of advance and progress : and if these reforms are based on an equitable system of taxation, the superstructure will rest on a foundation, which no calamity can disturb ; consideration for the ryot must be the first care of the Government.

Part I.

ACTUALS FOR 1319 FASLI.

The actual receipts and expenditure brought to book in the Accounts office for 1319 F. compare with the estimate for that year as follows :—

	Budget Estimate 1319 F.	Actuals 1319 F.	Difference.
Receipts ...	4,73,28,200	4,85,98,856	+12,70,656
Expenditure.	4,48,25,380	3,77,13,435	—71,11,945

RECEIPTS.

The excess of actuals over the estimate amounts to 12½ lakhs. The main items of excess and deficit are given below :—

Excess.		Deficit.	
	Lakhs.		Lakhs.
Land Revenue...	4½	Excise ...	1½
Customs ...	5	Post Office ...	3
Interest ...	3½	Forest ...	1½
Miscellaneous ...	2¾		
Military ...	1¾		
Opium ..	¾		

Except in the two districts of Karimnagar and Nizamabad the rainfall throughout the year was timely and sufficient with the result that the crops were generally above the average, the cotton crop being the best on record. Remissions of land revenue were seldom necessary and the fluctuating revenue of Telingana considerably exceeded the estimate. With these satisfactory returns for *Land Revenue* the increase in the *Customs* is closely connected. Of the 5 lakhs, recorded above, 2 lakhs represent the duty on imports and 3 lakhs the duty on exports. With good crops the people had large surplus stocks of cotton and oil-seeds to export and they were able to import a proportionately larger quantity of foreign goods, chiefly manufactured articles in return.

The increase under the head *Interest* is partly due to further investment in Government of India Promissory Notes, but chiefly to the high rate of interest paid by the Bank of Bengal on the fixed deposits of the State during the financial crisis in the United States of America when Bank rates were everywhere much above the average.

The excess of actuals over the estimates under the heads *Miscellaneous* and *Military* is connected with the decision of the recent Commission that was appointed to adjudicate on the claims outstanding between Sultan Nawaz Jung and the State, and represents a book adjustment of old debts.

The deficit under the head *Excise* is attributed to lack of competition in the bidding for the District contracts. But the actual revenue, if it fell short of anticipation, was still in excess of all previous records.

The deficit of 3 lakhs under the head *Post Office* was due to an over-estimate of the receipts anticipated from the sale of Service stamps.

EXPENDITURE.

Over-estimates of expenditure are set out in the following table under their respective heads:—

Budget Head.	Budget Estimates.	Actuals.	Difference.
Public Works Department	84,85,000	44,35,000	40,50,000
Settlement of old Debts	28,72,000	17,78,000	10,94,000
Military	59,25,000	53,75,000	5,50,000
All Civil Departments	93,41,000	86,61,000	6,80,000
Direct Demands on Revenue	60,04,000	55,79,000	4,25,000
Interest	10,27,000	9,24,000	1,03,000
Mansabs & other free Grants	31,64,000	29,82,000	1,82,000
Miscellaneous Charges	8,16,000	6,76,000	1,40,000

More than half the total savings on the estimate is shown under the head *Public Works Department*: Twenty lakhs provided for *Flood Protective Works* were not utilized, and the other lapses in both the *Irrigation* and *General Branches* were very large. The lapses under these two Departments have been commented on by Mr. Walker on more than one occasion, but the lapses during the year under review are the largest on record.

The expenditure under the head *Payment of State Debts* fell short of the estimate by close on eleven lakhs. The procedure under which a High Court Judge and certain other Commissioners devote only one day a week to the consideration of the various claims is not calculated to lead to a very speedy settlement of the numerous cases pending before them. The Commission has been sitting for 24 years. However there are now only a few cases remaining.

Of the savings of 5½ lakhs under *Military* two lakhs were saved on the Budget for *Imperial Service Troops* and three lakhs for *Irregular Troops*. The saving in the former case is put down to the failure of the Military Department to purchase certain arms and other supplies within the financial year. The saving in the latter case is in pursuance of a policy of gradual reduction of establishment and expenditure under this head.

Under Civil Departments the principal savings are $1\frac{1}{2}$ and $\frac{1}{2}$ lakhs allotted for the re-organization of the Police and Educational Departments. The remaining 5 lakhs are fairly equally distributed between the various Departments of State.

The savings under the head *Direct Demands on the Revenue* is partly explained by the over-estimate of the amount to be refunded on account of Jagirs and villages under attachment.

The savings under the heads *Interest* and *Mansabs* and other free grants are only due to shareholders and grantees not coming forward to claim the amounts due to them.

The savings under the head *Miscellaneous* charges fall under the sub-head *Flood Remedial Measures*. The estimate under this head was intended to meet the cost of the construction of the new City Bridges, but these were not completed till 1320 F.

Part II.

RECEIPTS AND EXPENDITURE IN THE YEAR NOW ENDING (1320 FASLI).

Last year the system under which a revised estimate for receipts and expenditure for the current year was prepared in conjunction with the budget for the ensuing year was definitely abandoned on the ground that such estimates were quite unreliable. It was also laid down that all comment on the estimates of the closing year should be confined to particular estimates, which had already been falsified by events, or were, in the opinion of the Departments interested therein, likely to be so falsified.

So far as is known at present the estimate of revenue for 1320 F. was a remarkably accurate forecast.

The cotton crop suffered from excessive rainfall throughout the autumn months, but the rice crops were above the average and the oil-seed crop was most successful. The receipts for the first six months of the year under *Land Revenue* and *Customs* fall short of the figures for 1319 F., but there is every reason to suppose that the receipts for the complete year will be satisfactory and will not fall short of the estimate by more than 4 or 5 lakhs.

As regards expenditure the main items under which it is expected that the actuals will exceed or fall short of the estimate are given below:—

HEAD.	EXCESS.	SAVINGS.
Flood Protective Works ...	...	9 lakhs
P. W. D. lapses ...	...	7 „
Settlement of State Debts	...	7 „
Combined savings under other heads ...	...	5 „
Dehli Durbar ...	5 lakhs	...
State Receptions ...	1 „	...
Miscellaneous ...	1 „	...

The Flood protective works have not as yet been commenced owing to certain difficulties in connection with the assessment of compensation and the acquisition of the necessary land; but it is hoped that these difficulties may shortly be overcome. It is now three years since Hyderabad City was devastated by flood, and it is certainly high time that action was taken to prevent a repetition of such an occurrence.

The lapses under Public Works Department are of annual occurrence and have been noticed before.

Owing to the lengthy nature of the procedure for the settlement of the State Debts it has not been possible to expend the sum set aside for this purpose ; but it is hoped that these claims will all be disposed of in the year 1321 F.

State Debts.

Combined Savings.

The remaining 5 lakhs of savings on the budget estimate fall under various heads, *Education, Medical, Military, Refunds, Compensation &c.* and require no special comment.

Dehli Durbar.

The total expenditure on the Dehli Durbar will of course largely exceed the sum of 5 lakhs, but it is anticipated that only 5 lakhs will be spent in the year 1320 F.

State Receptions.

The sum of one lakh under the head *State Receptions* is due to the expenditure in connection with the visit of His Royal Highness the Crown Prince of the German Empire and of Prussia.

On the whole it is probable that the closing balance for 1320 F. will exceed the estimated closing balance by at least 17 lakhs of rupees.

In dealing with 1320 F. I must notice the extensive coinage operations of the year. In all 1,10,57,000 M. S. Rupees were issued from the Mint and passed into circulation. This represents the quantity of M. S. Rupees which it was found necessary to place on the market in order to prevent the appreciation of the M. S. Rupee above and the depreciation of the British Government Rupee below the ratio fixed by the Government, *viz.* 116:100. Owing to the high prices realised by exports heavy payments were due by Bombay to Hyderabad. Had not Government purchased drafts on Bombay with M. S. Rupees the value of the British Government Rupee would undoubtedly have fallen even lower than it did. Ninety-five lakhs of British Government Rupees obtained by this transaction have been invested, and on Mr. Walker's advice the securities so obtained were added to the currency reserve for the protection of the M. S. Rupee. So far only the profits on coinage have been utilised for investment as a currency reserve. No profits accrued from coinage in the year 1320 F. as the rupees issued from the Mint were coined from re-called rupees and not from bar silver. Thus the addition of these 95 lakhs to the currency reserve is in a way a new departure as it is the first investment of this description which does not represent profits on coinage.

Part III.**BUDGET FOR 1321 F.****A. RECEIPTS.**

The *Receipt* estimates for the coming year 1321 F. are given as M. S. Rs. 4,73,50,000 or 14 lakhs less than the estimate of the preceding year. The heads under which the estimates for the coming year differ widely from those of the year now ending are shown below :

BUDGET HEAD.	INCREASE.	DECREASE.
Interest ...	5½ lakhs	...
Ordinary Land revenue	...	20½ lakhs
Forest ...	...	1½ „
Excise ...	3 lakhs	...

INCREASE.

The investments of Government in British Government rupees have been largely increased during the current year owing to the purchase of 95 lakhs of drafts on Bombay, and the investment of the amount so obtained.

The estimate of abkari revenue is based on actual contracts and may therefore be accepted as reliable. Under Mr. Dunlop's careful management the abkari revenue has been steadily improving from year to year and will in all probability continue to expand still further.

DECREASE.

The rainfall up to date has been satisfactory in Mahrattwara and the cotton districts; but in Telingana there is still grave anxiety and it is reported that the tanks upon which the crops depend are not as full as they should be at this time of the year. The prospects of the *Abi* or first rice crop are very fair but the *Tabi* or second rice crop depends upon good rain in September which has not yet fallen. Hyderabad has been spared the severe drought which has affected Guzerat and the North of India, but it is very doubtful whether the normal land revenue will be realised, and caution is clearly indicated in a year of such abnormal monsoon conditions. Even so the estimate for the ensuing year is 9 lakhs in excess of the revenue collected in 1315 F. In view of the present condition of the cotton and oil-seed crops, the staple exports, there appears no reason for reducing the estimate under the head *Customs*.

Mr. Walker has commented more than once on the continuous decrease in the *Forest* revenue. It is certain that the gross receipts per square mile of forest in Hyderabad are less than in any province of British India; but I must

add that expenditure on establishment is also relatively less and I very much doubt if any improvement can be expected without corresponding expenditure.

B. SERVICE EXPENDITURE.

The gross estimate for *Service Expenditure* for the year 1321 Fasli is Rs. 4,68,89,000 against Rs. 4,43,96,600 for 1320 Fasli.

The main heads of increase and decrease are exhibited in the table below :—

	Estimate 1320 F.	Estimate 1321 F.	Difference.
Dehli Durbar	Nil.	10,00,000	+10,00,000
Settlement of old State Debts...	30,31,500	35,83,000	+5,51,500
Electricity	60,000	5,74,500	+5,14,500
Municipality	3,59,200	5,09,200	+1,50,000
Courts of Law	9,06,500	10,42,000	+1,35,500
Land Revenue	33,89,100	35,05,000	+1,18,900
Railway Administration ...	1,09,200	1,99,800	+ 90,600
Police	34,21,400	34,78,000	+ 56,600
Education	10,71,700	11,27,950	+ 56,250
Pensions	14,00,000	14,50,000	+ 50,000
Mansabs	14,76,100	15,19,600	+ 43,500
Public Works Department ...	75,52,400	73,49,200	-2,03,200
Military	58,86,200	57,01,700	-1,84,500
Flood Remedial Measures ...	1,89,564	17,082	-1,22,482
Minor Departments... ..	5,80,500	4,84,200	- 96,300
Interest	9,17,700	8,30,000	- 87,700

INCREASE OF EXPENDITURE.

The expenditure on the Delhi Durbar requires no special
Dehli Durbar. comment.

An additional sum of 5½ lakhs has been provided in
State Debts. this year's Budget under the head *Settlement of old State Debts* with the object of clearing off these liabilities by the earliest possible date.

The large increase under the head *Electricity Department*
Electricity Department. is intended to provide for the extension of electric light throughout Hyderabad City. At present a small area on the north side of the Musi river is served by this Department. The experiment has so far been a success and it is hoped that

the extensions will return a profit of at least 5 per cent on the outlay. The Director of the Department who has had long experience as Manager of Electrical Supply Works in Lancashire estimates the return on private connections at 15% to 20%. So far the State has annually made large investments in Government of India Promissory Notes and other securities. In the present year the amount set aside for such investments has been considerably reduced. Although the expenditure under the head *Electricity Department* appears in the Budget as a *Service* charge, it is in reality an investment which not only promises to be more remunerative than the purchase of foreign securities but will also employ local labour and add materially to the appearance of the City and the comfort of its inhabitants.

In this connection may also be noticed the addition of Rs. 1,50,000 as *Contribution to the Municipality*. Although Hyderabad is the fourth largest City in India the arrangements in regard to sanitation and other municipal conveniences are notoriously inadequate. For reasons, into which it is unnecessary to enter here, many of the sources of revenue open to other cities in India are closed to Hyderabad and the Municipality is mainly dependent on contributions from Government. Until the Municipality agreed to the supervision of their Budget by the Financial Department the late Assistant Minister, Finance, would not agree to any increase in the contribution made by the State. The Municipality have now waived their previous objections and an additional sum has accordingly been placed at their disposal. It is most regrettable that plague has appeared in the City at the very moment when sanitary improvement was to be taken in hand.

Over a lakh of rupees in excess of last year's budget has been provided under this head to meet the cost of a scheme of re-organisation now before Government. There is no doubt that the present system is defective and that reform is essential.

The increase in expenditure under the head *Land Revenue* is made up of many different items amongst which may be noticed a provision of Rs. 10,000 for agricultural experiments.

The increase under *Railway Administration* is in connection with the cost of the survey of new lines. If any of the lines so surveyed are subsequently constructed the cost of the survey will be charged to *Capital* and repaid to the State.

Roughly a lakh of rupees more than last year is required to meet the cost of reforms in the *Police* and *Education* Departments.

As yet the educational policy of the State has not been clearly defined and no important changes are contemplated this year. But the subject is not being neglected and the report of the expert adviser borrowed from the

Government of India is shortly expected. It is probable that in 1322 Fasli, many changes involving additional expenditure will be made in this Department.

The increase under the heads *Mansabs* and *Pensions* is the corollary to the reduction of expenditure under the head *Military—Irregular Troops*. Pensions and allowances are given to the Jamadars and men as they come under reduction.

DECREASE IN EXPENDITURE.

The principal saving is under the head Public Works Department. This is due to the reduction of the estimate for *Flood Protective Works* from ten to four lakhs. In view of the fact that the allotment under this head was unspent last year and that the initial difficulties alluded to on page 6 have not yet been overcome it is unnecessary to provide as large a sum in 1321 F. as in 1320 F., but it is hoped that the work may at least be commenced.

The grants of both *Irrigation* and *General Branches* have been increased and it will be interesting to see how far the Departments concerned succeed in spending the increased grants for which they have asked. Amongst the works to be undertaken by the General Branch is a new High Court which is to cost in all 10 lakhs of rupees.

Military. The decrease under this head has already been explained.

Flood Remedial Measures. The decrease under the head *Flood Remedial Measures* is due to the completion of the new City bridges.

Minor departments. The decrease of Rs. 90,000 under this head is connected with the reduction of *Census* establishment.

Interest. Lastly the decrease under the head *Interest* is of annual occurrence as part of the Berar Loan is liquidated every year. In course of time expenditure under this head will disappear.

BUDGET 1321 FASLI.

His Highness the Nizam's Government.

A.

General Statement of Accounts and
Estimate of RECEIPTS.

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1919 Estab.	Budget Estimate for 1920 Estab.	Average for five years.
1	2	3	4	5
	PRINCIPAL HEADS OF REVENUE.			
I.	LAND REVENUE :			
	A. Ordinary ..	2,45,11,591	2,41,21,000	2,40,29,607
	B. Borar Rent ...	29,16,667	29,16,000	29,10,000
	<i>Total I.—Land Revenue</i>	<i>2,74,28,258</i>	<i>2,73,37,000</i>	<i>2,69,30,607</i>
II.	CUSTOMS :			
	(a). Customs ...	59,01,349	57,02,400	57,31,670
	(b). Salt ...	9,33,247	9 27,600	9,28,825
	(c). Octroi ...	68,351	70,000	65,659
	<i>Total II.—Customs</i> ...	<i>69,02,947</i>	<i>67,00,000</i>	<i>67,26,154</i>
III.	Excise (Abkari) ...	70,10,346	76,35,000	61,14,952
IV.	Opium ..	6,76,636	6,40,000	6,54,006
V.	Forest ...	7,13,346	7,55,000	8,49,465
VI.	Stamps ...	9,21,586	10,13,700	9,34,094
VII.	Mines ...	1,07,703	1,14,000	1,11,178
VIII.	Registration ..	91,864	7,13,000	79,245
	<i>Total Principal Heads of Revenue ...</i>	<i>4,38,52,686</i>	<i>4,43,07,700</i>	<i>4,23,99,701</i>

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli.	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320 FASLI.		Remarks.
	More.	Less.	
6	7	8	9
2,23,84,000	23,000	20,60,000	
29,16,000	...	...
2,53,00,000	23,000	20,60,000	Net decrease 20,37,000
57,02,400	...	...
9,27,600	...	...
70,000	...	...
67,00,000	...	...
79,35,000	3,00,000	...	
6,50,000	10,000	...	
6,00,000	...	1,55,000	
9,76,000	32,300	7,000	Net decrease 27,700
85,000	...	29,000	
1,00,000	1,000	14,000	Net decrease 13,000
4,23,46,000	3,66,300	25,28,000	Net decrease 19,61,700

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1919 Fash.	Budget Estimate for 1920 Fash.	Average for five years.
1	2	3	4	5
IX.	Interest ...	19,98,205	21,80,000	16,07,127
X.	Post Office ...	3,24,208	3,42,710	2,34,955
XI.	Mint ...	51,943	1,47,600	15,66,094
XII.	Electricity ..	...	...	...
RECEIPTS BY CIVIL DEPARTMENTS.				
LAW AND JUSTICE:				
XIII.	A. Courts of Law ...	1,59,656	1,27,100	1,49,753
	B. Jails ...	2,55,475	2,50,000	2,23,271
XIV.	Police ...	4,74,157	4,91,500	4,91,987
XV.	Education ...	70,142	71,000	73,905
XVI.	Medical ...	1,08,609	1,27,750	1,08,955
XVII.	Minor Departments ...	34,313	26,000	26,426
<i>Total Receipts by Civil Departments ...</i>		<i>10,82,352</i>	<i>10,93,350</i>	<i>10,74,297</i>
MISCELLANEOUS.				
XVIII.	Printing ...	13,023	15,750	8,210
XIX.	Nazranas ..	14,265	14,000	22,747
XX.	Contributions ...	86,530	87,000	73,030
XXI.	Miscellaneous ...	5,01,725	1,86,000	4,16,536
<i>Total XVIII to XXI ...</i>		<i>6,15,543</i>	<i>3,02,750</i>	<i>5,20,523</i>
XXII.	Public Works Department ...	73,005	52,000	1,04,426

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli.	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320 FASLI.		Remarks.
	More.	Less.	
5	7	8	9
27,30,000	5,50,000	...	
3,68,000	35,000	9,710	Net increase 25,290.
1,44,000	...	3,600	
40,000	40,000	...	
1,27,100	...	...
2,49,900	...	100	
4,94,000	3,500	1,000	Net increase 2,500.
66,000	...	5,000	
1,15,000	...	12,750	
26,000	500	500	
10,78,000	4,000	19,350	Net decrease 15,350.
15,000	200	950	Net decrease 750.
14,000	...	...
87,000	...	...
1,71,000	...	15,000	
2,87,000	200	15,950	Net decrease 15,750.
42,000	...	10,000	

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1919	Budget Estimate for 1920 F.	Average for five years.
1	2	3	4	5
XXIII.	Receipts by Military Department ...	2,01,631	20,000	69,038
XXIV.	Government Share of Railway Earnings ...	3,47,786	3,08,400	19,22,642
	<i>Total I to XXIV</i> ..	<i>4,85,48,259</i>	<i>4,87,54,510</i>	<i>4,94,98,803</i>
XXV.	Adjustment of Advances of Previous Years ...	45,711	...	1,43,602
XXVI.	Suspense Account ...	4,886	...	2,230
	Grand Total (A) Revenue ...	4,85,98,856	4,87,54,510	4,96,44,635

Fasli

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RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1921 Fasli,	ESTIMATE OF 1921 FASLI COMPARED TO THE ESTIMATE OF 1920 FASLI.		Remarks.
	More.	Less.	
6	7	8	9
15,000	...	5,000	
3,00,000	55,175	63,575	
4,73,50,000	10,50,675	24,55,185	Net decrease 14,04,510.
...	
...	
4,73,50,000	10,50,675	24,55,185	Net decrease 14,04,510.

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS,	Accounts for 1319 Fash.	Budget Estimate for 1320 Fash.	Average for five years.
1	2	3	4	5
A.	Advances ...	13,27,886	5,50,000	14,40,938
B.	Loans ...	...	...	...
C.	Deposits or Banking Accounts ...	71,52,114	86,88,000	86,78,079
D.	Remittances ...	2,18,38,770	1,36,00,000	1,71,90,672
E.	Ayapatti ...	1,200	2,000	2,179
Grand Total (B) Debt Heads ...		3,03,19,970	2,28,40,000	2,73,11,866

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli.	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320		Remarks
	More.	Less.	
6	7	8	9
6,00,000	50,000	...	
...	
88,53,000	1,90,000	25,000	
1,85,38,000	59,92,400	10,54,400	Net increase 49,38,000.
2,000	...	...
2,79,93,000	62,32,400	10,79,400	Net increase 51,53,000.

BUDGET 1321 FASLI.

His Highness the Nizam's Government.

B.

General Statement of Accounts and
Estimate of EXPENDITURE.

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts of 1319 Fasil.	Budget Estimate for 1320 Fasil.	Average for five years.
1	2	3	4	5
	DIRECT DEMANDS ON THE REVENUE.			
1.	Refunds ...	5,54,174	6,71,000	6,95,597
2.	Compensations and Assignments ...	6,27,573	9,89,700	6,08,508
	<i>Charges in respect of Collections</i>			
3.	LAND REVENUE:			
	(1). District Adminis- tration ...	13,64,135	14,69,142	12,63,730
	(2). Survey and Settle- ment ...	2,18,086	2,25,736	2,08,011
	(3). Inam Department.	8,701	10,422	9,791
	(4). Village Officials ...	14,76,926	14,23,000	14,46,870
	(5). Dustbund ...	1,07,438	1,20,000	1,23,171
	(6). Irrigation Settle- ment ...	43,722	1,37,800	9,306
	<i>Total 3.—Land Revenue</i>	<i>32,19,008</i>	<i>33,86,700</i>	<i>30,60,879</i>
4.	CUSTOMS:			
	(1). Office of Commis- sioner and Deputy Commissioners ...	71,509	93,043	70,827
	(2). District Customs Houses ...	5,85,282	6,11,552	5,40,103
	(3). Cantonment ...	40,928	41,705	38,357
	<i>Total 4.—Customs ...</i>	<i>6,97,719</i>	<i>7,46,300</i>	<i>6,49,287</i>

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1921 Fasli.	ESTIMATE OF 1921 FASLI COMPARED TO THE ESTIMATE OF 1920 FASLI.		Remarks.
	More.	Less.	
7	8	9	10
6,65,000	6,000	12,000	Net decrease 6,000.
9 75,600	52	14,152	Net decrease 14,100.
15,04,000	52,528	17,640	Net increase 31,888
2,47,000	29,598	8,134	Net increase 21,264.
10,400	...	22	
14,52,000	29,000	...	
1,25,000	5,000	...	
1,66,600	1,66,600	1,37,800 30	Net increase 28,800.
35,05,000	2,82,526	1,63,626	Net increase 1,18,900.
98,500	12,515	7,058	Net increase 5,457.
6,34,700	26,188	3,040	Net increase 23,148.
41,800	221	126	Net increase 95.
7,75,000	38,924	10,224	Net increase 28,700.

General Statement of Accounts and Estimates of.

No.	HEADS OF EXPENDITURE.	Accounts for 1319 Fash.	Budget Estimate for 1320 Fash.	Average for five years
1	2	3	4	5
5.	Excise, (Abkari) ..	1,14,065	1,55,300	86,577
6.	Opium ...	1,343	1,600	1,336
7.	Forest ...	2,23,767	2,59,600	2,08,585
8.	Stamps ...	63,109	97,100	73,853
9.	Mines ...	30,900	31,100	14,230
10.	Registration ..	57,070	58,900	54,482
	<i>Total 1 to 10</i> ...	<i>55,78,728</i>	<i>63,96,700</i>	<i>54,53,134</i>
11.	Interest ...	9,23,894	9,17,700	12,05,442
12.	Post Office ...	4,07,679	4,48,500	3,63,681
13.	Mint ...	2,55,370	3,42,700	6,02,641
13A.	Electricity ...	...	...	...
	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.			
14	General Administration	17,01,444	18,55,400	15,70,653
15.	A. Courts of Law ...	8,34,125	9,06,500	7,89,906
	B. Jails ...	5,23,493	5,55,700	4,72,345
16.	Police ...	32,13,341	34,21,400	30,83,519
17.	Education ...	9,13,180	10,71,700	7,78,848
18.	Medical ...	7,03,879	8,33,000	6,76,678

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1321 Faali	ESTIMATE OF 1321 FAALI COMPARED TO THE ESTIMATE OF 1320 FAALI.		Remarks.
	More.	Less.	
6	7	8	9
1,84,000	35,007	6,307	Net increase 28,700
1,600	72	72	
2,60,000	6,102	5,702	Net increase 400
1,01,000	8,042	4,142	Net increase 3,900
35,600	5,115	615	Net increase 4,500
58,500	1,163	1,563	Net decrease 400
65,61,300	3,83,003	2,18,403	Net increase 1,64,600
8,30,000	53	87,753	Net decrease 87,700
4,86,250	42,178	4,428	Net increase 37,750
2,75,700	12,963	79,963	Net decrease 67,000
5,74,500	5,74,500	...	Net increase 5,74,500
19,10,600	1,69,499	1,14,299	Net increase 55,200
10,42,000	1,42,480	6,980	Net increase 1,35,500
5,61,000	24,146	18,846	Net increase 5,300
34,78,000	1,89,341	1,32,741	Net increase 56,600
11,27,950	84,512	28,262	Net increase 56,250
8,68,000	49,260	14,260	Net increase 35,000

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts of 1319 Fash.	Budget Estimate for 1320 Fash.	Average for five years.
1	2	3	4	5
19.	Minor Departments ..	3,63,868	5,50,500	2,93,754
	<i>Total 14 to 19 ..</i>	<i>82,53,330</i>	<i>92,21,200</i>	<i>76,65,703</i>
20.	Contribution to Municipalities ...	3,58,808	3,59,200	3,58,648
21.	Payments to His Highness (Stipends and Allowances) ..	50,00,000	50,00,000	50,00,000
22.	Mansabs ...	14,72,404	14,76,100	13,75,090
23.	Rusums ..	6,72,183	7,20,400	6,71,129
24.	PENSIONS:			
	(a). Jagir ..	57,161	53,426	55,928
	(b). Other Pensions ..	13,71,188	12,93,811	11,72,946
	(c). Nazm Pensions ..	45,786	52,763	30,946
	<i>Total Pensions ..</i>	<i>14,74,135</i>	<i>14,00,000</i>	<i>12,59,820</i>
25.	Special Allowances ..	2,70,376	2,86,200	2,62,310
26.	Religious and Charitable Grants ...	5,67,426	6,83,400	5,83,509
	<i>Total 22 to 26 ..</i>	<i>41,56,524</i>	<i>45,66,100</i>	<i>41,51,858</i>
27.	State Receptions and Entertainments ...	1,10,711	1,38,500	3,16,092
28.	Printing ...	44,757	50,000	41,399

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli.	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320 FASLI.		Remarks.
	More.	Less.	
6	7	8	9
4,84,200	1,98,963	2,95,263	Net decrease 96,300
94,71,750	8,55,201	6,10,651	Net increase 2,47,550
5,09,200	1,50,000	...	Net increase 1,50,000
50,00,000	...	...
15,19,600	57,887	14,387	Net increase 43,500
7,20,000	16	416	Net decrease 400
53,000	...	426	
13,45,000	51,189	...	
52,000	...	763	
14,50,000	51,189	1,189	Net increase 50,000
3,04,900	27,433	8,733	Net increase 18,700
7,06,800	23,446	46	Net increase 23,400
47,01,300	1,59,971	24,771	Net increase 1,35,200
3,32,600	2,01,424	7,324	Net increase 1,94,100
52,000	5,636	3,636	Net increase 2,000

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1319 Esahl.	Budget Estimate for 1320 Esahl.	Average for five years
1	2	3	4	5
29.	MISCELLANEOUS :			
	(a). Ordinary ...	2,29,238	2,34,130	2,51,948
	(b). Famine ...	4,839	...	23,021
	(c). Flood Remedial Measures ...	2,85,981	1,39,570	3,59,256
	(d) Dehli Durbar Expenses ..	...	...	..
	<i>Total 29. Miscellaneous</i>	<i>5,20,058</i>	<i>3,73,700</i>	<i>6,34,225</i>
	<i>Total 27 to 29</i> ..	<i>6,75,526</i>	<i>5,62,200</i>	<i>9,91,716</i>
30.	Settlement of Old State Debts ...	17,78,403	30,31,500	26,42,707
31.	PUBLIC WORKS DEPARTMENT :			
	(a). Secretariat ...	47,740	52,400	40,122
	(b). Irrigation ...	15,63,809	30,00,000	16,40,022
	(c). General Branch..	27,27,626	35,00,000	27,06,525
	(d). Flood Protective Works ..	95,437	10,00,000	30,542
	<i>Total 31. Public Works Department</i> ..	<i>44,34,612</i>	<i>75,52,400</i>	<i>44,17,211</i>
32.	MILITARY :			
	(a). Secretariat ...	55,002	57,005	52,257
	(b). Regular Troops ...	14,19,988	15,68,600	15,02,630
	(c). Imperial Service Troops ..	8,91,863	11,38,800	7,09,586

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli.	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320 FASLI.		Remarks.
	More.	Loss.	
7	8	9	10
2,43,618	9,508	26	Net increase 9,482
...	
17,082	2,518	1,25,000	Net decrease 1,22,482
10,00,000	10,00,000	...	Net increase 10,00,000
12,60,700	10,12,026	1,25,026	Net increase 8,87,000
16,45,300	12,19,086	1,35,986	Net increase 10,43,100
55,83,000	5,57,500	6,000	Net increase 5,51,500
49,200	...	3,200	
32,00,000	2,00,000	...	
37,00,000	2,00,000	...	
4,00,000	..	6,00,000	
73,49,200	4,00,000	6,03,200	Net decrease 2,05,200
55,000	400	2,300	Net decrease 1,900
15,59,400	1,54,274	1,63,474	Net decrease 9,200
10,77,700	53,151	1,14,251	Net decrease 61,100

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts of 1919 Fash.	Budget Estimate for 1920 Fash.	Average for five years.
1	2	3	4	5
32.	MILITARY—(contd.)			
	(d). Golconda Brigade	3,86,837	3,90,400	3,90,478
	(e). Irregular Troops.	26,08,721	27,17,200	30,34,741
	(f). Powder Factory..	12,888	13,700	12,948
	<i>Total 32. Military ...</i>	<i>53,75,299</i>	<i>58,86,200</i>	<i>57,02,6499</i>
33.	Railway Administration Charges ...	1,38,122	1,09,200	16,51,459
34.	Purchase of Stock for the Kaldar Reserve ..	...	...	21,13,988
	<i>Total 1 to 34 ..</i>	<i>3,76,36,295</i>	<i>4,43,96,600</i>	<i>4,23,20,837</i>
35.	Adjustment on account of Advances of previous years ...	55,496	...	2,60,756
36.	Suspense Account ...	21,644	...	6,122
	<i>Total Service Expenditure ...</i>	<i>3,77,13,435</i>	<i>4,43,96,600</i>	<i>4,25,87,715</i>
	INVESTMENT OF SURPLUS STATE BALANCES.			
37.	PURCHASE OF STOCK :			
	(a). Ordinary	1,47,48,988	50,00,000	42,81,896
	(b). Railway			
38.	State Railways—Puran Hingoli ...	10,60,708	22,55,000	2,12,141
	<i>Total 37 and 38 ...</i>	<i>1,58,90,696</i>	<i>72,55,000</i>	<i>44,94,037</i>
	Grand Total Expenditure	5.35 23,131	5,16,51,600	4,70,81,752

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320 FASLI.		Remarks.
	More.	Less.	
6	7	8	9
3,94,800	6,625	2,225	Net increase 4,400
26,00,500	20,115	1,36,815	Net decrease 1,16,700
13,700	...	...
57,01,700	2,34,565	4,19,065	Net decrease 1,84,500
1,99,800	90,940	340	Net increase 90,600
..	
4,68,89,000	46,82,960	21,90,560	Net increase 24,92,400
...	
...	
4,68,89,000	46,82,960	21,90,560	
5,30,000	...	35,95,000	
8,75,000	...	6,85,000	
15,70,000	...	6,85,000	
29,75,000	.	42,80,000	Net decrease 24,80,000
4,98,64,000	46,82,960	64,70,560	Net decrease 17,87,600

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1319 Fashi.	Budget Estimate for 1320 Fashi.	Average for five years.
1	2	3	4	5
	DEBT HEADS.			
A.	Advances ...	24,06,826	5,00,000	14,76,964
B.	Loans ...	...	...	200
C.	Deposits or Banking Accounts ...	64,08,254	86,88,000	86,84,419
D.	Remittances ...	2,14,11,296	1,36,00,000	1,63,62,522
E.	Ayapatti ...	829	2,000	1,492
	Grand Total Debt Heads	3,02,27,205	2,27,90,000	2,65,25,597

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1321 Fasli.	ESTIMATE OF 1321 FASLI COMPARED TO THE ESTIMATE OF 1320 FASLI.		Remarks.
	More.	Less.	
6	7	8	9
3,70,000	70,000	2,00,000	Net decrease 1,30,000.
...	
88,53,000	90,000	25,000	Net increase 65,000.
1,85,38,000	59,92,400	10,54,400	Net increase 49,38,000.
2,000	...	...
2,77,63,000	62,52,400	12,79,400	Net increase 49,73,000

C.
CASH BALANCE
and
INVESTMENT STATEMENT.

CASH BALANCE

No.	Heads of Receipts.	Accounts 1319 Cash.	Estimate 1320 Cash.	Estimate 1321 Cash.
1	2	3	4	5
1	Opening Balance ...	2,60,43,817	2,51,65,650	2,23,18,560
2	Receipts ...	4,85,98,856	4,87,54,510	4,73,50,000
3	Debt Head Credits ...	3,03,19,970	2,28,40,000	2,79,93,000
4	Coins issued for cir- culation ...	39,53,343	...	...
<i>Grand Total</i> ..		10,89,15,986	9,67,60,160	9,76,61,560

STATEMENT.

No.	Heads of Expenditure.	Accounts 1319 Fasli.	Estimate 1320 Fasli.	Estimate 1321 Fasli.
1	2	3	4	5
1	Service Expenditure ...	3,77,13,435	4,43,96,600	4,68,89,000
2	Investments ...	1,58,09,696	72,55,900	29,75,000
3	Debt Head Debits ...	3,02,27,205	2,27,90,000	2,77,63,000
4	Closing Cash Balance...	2,51,65,650	2,23,18,560	2,00,31,560
	<i>Grand Total ...</i>	<i>10,89,15,986</i>	<i>9,67,60,160</i>	<i>9,76,61,560</i>

Estimated Revenue of 1321 Fasli Rs. 4,73,50,000

„ Expenditure „ „ 4,68,89,000

Surplus ... 4,61,000

Dated 14th September 1911.
8th Aban 1320 Fasli.

Statement of Government Investments for the year 1320 Fasli.

Particulars.	At commencement of 1320 F.	Additions during the year.	Total.
Currency Reserve :	B. G. Rs.	B. G. Rs.	B. G. Rs.
(i) Coinage Profits Reserve	1,12,50,000	...	1,12,50,000
(ii) Supplementary „ ..	...	95,00,000	95,00,000
Famine „ ..	50,00,000	...	50,00,000
Sinking Fund „ ..	16,67,300	59,700	17,27,000
Railway „ .	1,02,56,300	3,25,900	1,05,82,200
General „ ..	3,70,100	35,00,000	38,70,100
Total ..	2,85,43,700	1,33,85,600	4,19,29,300
	£	£	£
5% Railway Stock ..	3,37,980	16,500	3,54,480
4% Broad Gauge Debentures Guaranteed ..	1,00,000	...	1,00,000
4% Broad Gauge Debentures Unguaranteed.	1,64,800	...	1,64,800
3½% Metre Gauge Guaranteed ..	37,500	87,400	1,25,000
Mining Shares ..	45,000	...	45,000
Railway Guarantee Fund...	2,00,000	...	2,00,000
Total ..	8,85,280	1,04,000	9,89,280
B. G. Rs. ..	1,32,79,200	15,60,000	1,48,39,200
Grand Total B. G. Rs. ..	4,18,22,900	1,49,45,600	5,67,68,500

Mint Balances.

	Tolas.	Total Tolas.
<i>Gold</i> —Bullion ..	363	
Coins ..	304	667
<i>Silver</i> —New Coins ..	75,65,993	
Old „ ..	28,770	
Standardised ..	42,48,877	
Bar Silver ..	95,910	1,19,39,555
<i>Copper</i> —New Coins ..	13,40,325	
Old „ ..	2,50,33,806	
Sheets &c. ..	24,93,518	2,88,67,449
Bronze Ingots &c. ..	42,75,527	42,75,527
Tin Ingots ..	2,59,588	2,59,588
Zinc „ ..	10,274	10,274

