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BUDGET NOTE

FOR THE YEAR 1322 FASLI

(October 6th 1912 to October 5th 1913 A. D.)

PREPARED FOR.

HIS HIGHNESS THE NIZAM'S GOVERNMENT

BY

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Note accompanying the Budget of 1322 Fasli.



PREFACE.

The preface to the Budget of last year set out in some detail the satisfactory condition of the State's finances at the time of Sir George Walker's retirement and earnestly invited the attention of the administration to the various directions in which the funds of the State could be utilised to most advantage.

The current year (1321 F.) may be characterised from a purely financial aspect as successful. When the Budget was prepared there was some reason to anticipate a partial failure of the crops, but these fears fortunately proved groundless: the harvests, assisted by late rains, were abundant: the land revenue exceeded the forecast: a surplus was realised despite heavy and unexpected liabilities which had to be met by re-appropriation: the demand for M. S. rupees to finance the crops taxed all the resources of the Mint: and a sum of over 90 lakhs of B. G. rupees was added to the investments already held by the Government in Government of India Promissory Notes and in Railway shares.

On the other hand, it cannot be said that progress in the direction of material development or administrative reform has been commensurate with the financial results described above. As a matter of fact the ordinary course of administration has been interrupted so frequently that progress of any kind has been extremely difficult. It was inevitable in so centralised a government that some interval must elapse before the new administration could assume full control and formulate a definite policy. Then came the Coronation Durbar at Delhi involving a month's absence of many responsible officers from the seat of Government. For three months after the return from Delhi Hyderabad City was afflicted for the first time by a severe epidemic of plague: the Government offices were practically deserted and work was almost at a standstill. Finally came the change of Ministry some three months after the cessation of the plague. It is hardly surprising in the circumstances that no marked progress can be recorded of any department during the year under review.

It must not be inferred however that the various problems demanding attention have been lost sight of or that any reactionary tendencies are at work. The advice of the Railway Board has recently been obtained on the railway policy which the State should pursue and development in this direction may shortly be anticipated. The project for a reservoir to provide Hyderabad and Secunderabad

with an adequate water-supply and minimise the risk of floods in the City has been sanctioned at last and work has already begun. The question of the recruitment of a regular Civil Service is now under consideration and schemes for the complete re-organization of the Judicial and Medical departments have been submitted to Government.

Part I.

ACTUALS FOR 1320 F.

The actual *Receipts* and *Expenditure* of 1320 F. compare as follows with the estimate for that year :—

Budget Estimate.	Actuals.	Difference.
1320 F. Rs.	1320 F. Rs.	Rs.
Receipts ... 4,87,54,510	5,22,35,882	+34,81,372
Expenditure. 4,43,96,600	3,94,76,017	—49,20,583
Surplus ... 43,57,910	1,27,59,865	

The principal items of excess and deficit under the head *Receipts* are given below :—

Excess.		Deficit.	
	Lakhs.		Lakhs.
Land Revenue...	22½	Stamps ...	¾
Excise ...	2½	Forest ...	½
Interest ...	2½		
Miscellaneous ...	1¾		
Railways ...	1½		
Customs ...	1¼		
Mint ...	1		
Opium ...	½		
	33½		

EXCESS RECEIPTS.

The cotton crop suffered slightly from the late rains but otherwise the harvests were in every way exceptional, the rice and oil seed crops being very much above the average. As a result the Land revenue exceeded all anticipations, trade was flourishing and prosperity general. Even in the cotton districts the high price of cotton made good to the cultivator any deficiency in the crop. The excess receipts under *Railways* and *Customs* and, it must be added, under *Excise* and *Opium* are intimately connected with the general prosperity.

The excess under the head *Mint* was chiefly due to the large coinage of gold *ashrafs* which were required in great numbers after His Highness' accession for presentation as *nazar*.

The increase under the head *Interest* is due mainly to additional investments.

Interest.

Land Revenue, Customs,
Excise and Opium.
Railways.

Mint.

Interest.

So many items contributed to the excess under the head *Miscellaneous* that they cannot conveniently be recorded here.

Miscellaneous.

DEFICIT RECEIPTS.

No very satisfactory explanation has been offered by the department for the decrease in the sale of *Stamps*. The actual deficit is not comparatively speaking a large sum and has been equally distributed all over the Dominions. It is probable that there has been some temporary diminution of expensive litigation but it behoves the department to make the most careful enquiries into the matter more especially if the deficit is repeated next year.

Stamps.

The deficit under *Forest* is attributed to reduced sales of timber owing to the department being undersold by forest-owning Jagirdars. There is some reason to believe that Jagir forests are being denuded to an alarming extent but under the existing rules the State has no powers of interference.

Forest.

EXPENDITURE.

The major items of excess and deficit expenditure are set out in the table below :—

	Over-estimates.		Under-estimates.
	Rs.		Rs.
Public Works Department..	26,87,000	Miscellaneous ...	6,26,000
Old Debts	8,09,000	State Receptions	
Military	5,79,000	and Entertain-	
Assignments and Compen-		ments ...	1,13,000
sations	4,06,000	Medical ...	47,000
Police	1,66,000		
Education	1,38,000		
Religious and Charitable			
grants	1,27,000		
Mansabs	1,10,000		
Mint	1,04,000		
Land Revenue	93,000		
Interest	90,000		
General Administration ...	83,000		
Minor Departments	75,000		
Rusums	62,000		
Refunds.	46,000		

As usual lapses in the Public Works Department exceed all the other lapses combined. Of the total lapses under this head, $9\frac{1}{2}$ lakhs provided for *Flood Protective*

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Works went unspent owing to want of sanction for the commencement of work. It is satisfactory however to record that sanction has now been obtained and the work on the Musi Dam actually started. The remaining lapses under *Public Works Department*—over 17 lakhs—were fairly equally divided between the *Irrigation* and the *General* Branches. Various reasons are given by both departments for their failure to spend the sums allotted to them, but both departments complain in equally strong terms of the inefficiency of their District establishments. As a matter of fact both departments are badly manned and until the personnel is improved there is very little hope of their being able to work up to the Budget estimates.

The saving under the head *Old Debts* is due to the failure of the Debt Commission to finish the cases before them within the time anticipated. These cases are of the most intricate nature going back in some instances for fifty years or more. At the same time the failure of the Debt Commission to dispose of their work more rapidly is most disappointing.

Of the saving of $5\frac{3}{4}$ lakhs under the head *Military* $3\frac{1}{4}$ lakhs are the result of gradual reductions in the *Irregular Troops*, $1\frac{1}{2}$ lakhs of the failure of the *Imperial Service Troops* to utilise the provision for *Supplies* and *Services* and 1 lakh of miscellaneous savings on *Regular Troops*. It is believed that the equipment of the *Imperial Service Troops* has been completed in the current year.

The savings under *Assignments and Compensations* are chiefly due to the provision for payment of compensation to Jagirdars for surrender of excise monopolies & not having been fully utilised. The resumption of these monopolies is a thorny question and the settlement of the various claims involves more time than was anticipated.

The savings under *Police* are due to the City and District Sikh Police not having been kept up to their full complement.

The saving under the head *Education* is owing to the scheme of departmental re-organisation having been delayed for the report of the Educational Expert borrowed from the Government of India. It is to be hoped that the department will lose no time in acting upon the Adviser's report now that it is in their hands, for the educational system of the Dominions stands in great need of improvement.

The savings under *Mansabs and Rusums* are due partly to the gradual system of reduction and to resumptions but also to some extent to the failure of the *nansabdars* and *rusumdars* to draw their allowances. In the same way the saving under *Interest* is due to the failure of bond holders to apply for their dividends in time.

The saving under *General Administration* is too widely distributed amongst the various departments to be described in detail.

The remaining savings are not of sufficient importance to require explanation here.

UNDER-ESTIMATES.

The under-estimate of Rs. 6,26,000 under the head *Miscellaneous* is due to a preliminary expenditure of over four lakhs on the Delhi Durbar, a contribution of one lakh to the King Edward Memorial Fund and minor subscriptions.

The excess expenditure under *State Receptions* was incurred in connection with the visit of His Imperial and Royal Highness the Crown Prince of Germany and of Prussia.

Excess expenditure in the *Medical* Department was rendered necessary owing to the purchase of extra medical stores and additional grants for plague preventive measures.

COINAGE—1320 F.

In all, coin of the face value of M. S. Rs. 1,17,98,000 was issued from the Mint and of M. S. Rs. 27,02,000 withdrawn from circulation during the year, leaving M. S. Rs. 90,96,000 as the net addition to the currency.

This coin was all issued to maintain the fixed rate of exchange between M. S. and British Government rupees. The demand began in the end of Bahman (the beginning of January) and continued unabated till Khurdad (the beginning of May).

The demand was the direct result of the good harvests and heavy exports of the year.

SURPLUS—1320 F.

The surplus under *Service* and *Debt Heads* combined amounted to M. S. Rs. 1,37,00,000 in round figures.

	M. S. Rs.
Surplus Service and Debt Heads combined	... 1,37,00,000
Addition to Currency	... 91,00,000
	<hr/>
Total M. S. Rs.	2,28,00,000

Of this surplus M. S. Rs. 174½ lakhs were invested in Government of India Promissory Notes, Railway and other stock: M. S. Rs. 12½ lakhs were spent on the construction of the Purna-Hingoli Railway: and M. S. Rs. 42 lakhs have been added to the Cash balance.

Part II.**RECEIPTS AND EXPENDITURE IN THE YEAR NOW
ENDING—1321 F.**

The Budget estimates for the year 1321 F. were as follows :—

Receipts	...	...	...	Rs. 4,73,50,000
Service Expenditure	...	...	...	Rs. 4,72,09,160
Anticipated surplus	...	...	...	Rs. 1,40,840

So far as is known at present the actual receipts will probably exceed the estimates by some 19 lakhs and the actual expenditure fall short of the estimates by 32 lakhs, yielding a net surplus of 52½ lakhs on the working of the whole year.

The various heads under which it is anticipated that receipts will exceed the estimates are given below :—

Land Revenue	...	...	...	12 lakhs.
Customs	...	...	...	1 „
Forest	...	...	...	1 „
Interest	...	...	...	1 „
Mint	...	...	...	3 „
Public Works Department	...	...	...	1 „
				—
Total				19 lakhs.
				—

EXCESS RECEIPTS.

The estimate for *Land Revenue* was prepared during a long break in the rains when the crop prospects were far from promising. The break however was followed by good rain with the result that the land revenue though falling short of that realised in 1320 F. is likely to exceed the estimate by 12 lakhs.

The *Customs* revenue like the land revenue varies with the character of the season and the increase under this head is to be attributed entirely to the ultimate success of the harvests.

The increase under *Forest* results from an improvement in the sales of timber. Apparently Jagir competition has been less formidable this year than last.

The increase under the head *Interest* is due to the large investments in Government Promissory Notes for the *Currency Reserve*, investments made possible by the issue of fresh coinage from the Mint.

Interest.

The increase under *Mint* is derived from the sale of withdrawn copper coins. These have been purchased by merchants in large quantities and exported to Northern India where it is understood that they are in great demand for marriage ceremonies and other purposes.

Mint.

The increase in *Public Works Department* receipts is put down to the revision of the rules regarding the collection of rents for the use of Government buildings.

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EXPENDITURE.

The following are the main heads under which it is expected that the expenditure will exceed or fall short of the actuals:—

	Lapses.	Excess.
Public Works Department	20 lakhs	...
Payment of State Debts	15 „	...
Delhi Durbar	...	8 lakhs
Miscellaneous	...	5½ „
Mansabs & other grants	4 lakhs	...
Civil Departments...	4¼ „	...
Military	2 „	...
Railways	...	2 lakhs
Direct Demands on		
Revenue	1¾ „	...
State Receptions	...	1 „

LAPSES.

The lapses under *Public Works Department* are of annual occurrence and will probably be repeated until the department becomes more efficient.

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The work of the Debt Commission proceeds very slowly and the results are again disappointing.

Payment of State Debts.

Lapses under *Mansabs* are of annual occurrence and have often been explained before.

Mansabs.

The savings under Civil Departments are due to the schemes for re-organization of the Judicial and Educational establishments having been delayed.

Civil Departments.

The savings under the head *Military* are due to the steady reduction of the Irregular Troops.

Military,

EXCESS EXPENDITURE.

The excess expenditure on the *Delhi Durbar* was very heavy. Of the total expenditure (22 lakhs) some 3 lakhs are recoverable from the Privy Purse or from the sale of furniture &c.

Delhi Durbar.

A special grant of B. G. Rs. 5 lakhs was made to the Aligarh University Scheme.

Miscellaneous,

The excess expenditure in connection with *Railways* is due to a refund to the Railway Company of survey expenditure incurred on behalf of Government. When the new lines come to be constructed this expenditure will be charged to *Capital*.

Railways.

The excess expenditure under *State Receptions and Entertainments* was incurred in connection with the inauguration ceremonies of His Highness' accession and the visit of H. E. the Viceroy.

State Receptions and Entertainments.

COINAGE—1321 F.

In all, coin of the face value of M. S. Rs. 1,32,50,125 was issued from the Mint and of M. S. Rs. 26,43,300 withdrawn from circulation, making a net addition to the currency of M. S. Rs. 1,06,06,825. Again no coinage was issued except at the lowest rate of exchange between British Government and M. S. Rupees, viz. 116 M. S. : 100 B. G.

The demand for M. S. coin was even stronger in 1321 F. than in 1320 F. although the harvest of the latter year was by no means equal to the former. This is to be attributed to two subsidiary causes: In the first place, the confidence of the public in their bankers was shaken by the failure of a well known firm in Secunderabad ; and in the second place, many of the leading Sahukars left Hyderabad and closed their business during the epidemic of plague in the City. Thus the usual supply of M. S. rupees was not available in the bazaars : the crop to be financed was if anything above the average : and Government had to issue over a crore of M. S. rupees to prevent the exchange falling below the prescribed margin. It is satisfactory to be able to record that should the tide turn and it be necessary to recall M. S. rupees from circulation to maintain the rate of exchange, the Coinage Reserve is now in a strong position amounting in all to 2½ crores of British Government rupees.

At the same time, there is no reason to suppose that for some years to come there will be any need to draw upon the Coinage Reserve. It is impossible unfortunately to estimate with any accuracy the actual currency in circulation in Hyderabad, but it may be said with some certainty that the currency in circulation does not as yet amount to more than M. S. Rs. 11 per head of population, and is probably very much less if allowance be made for coin melted down

for silver ornaments. This of course does not include the British Government rupees which circulate freely in the border districts, but even so the total coinage in circulation is not in all probability a high figure considering that the wealth and prosperity of the State is rapidly increasing.

There is, in fact, no reason to anticipate any large withdrawal from the Currency Reserve for some years to come unless the State is visited by a serious famine.

SURPLUS—1321 F.

It is anticipated that the surplus of 1321 F. under *Service* and *Debt* Heads combined will amount to 52 lakhs. The net addition to currency is M. S. Rs. 1,06,00,000. Thus, the total surplus to be accounted for may be estimated at Rs. 1,58,00,000.

The investments during the year in Government of India Promissory Notes and Railway stock amount to M. S. Rs. 1,00,00,000. In addition 9 lakhs have been spent on the construction of the Purna-Hingoli Railway. M. S. Rs. 42 lakhs were spent on purchasing bullion for the Mint. Any balance will be found in the Cash balance at the end of the year. The details of the investments of 1320 F. and 1321 F. are given on the last page of this Note.

Part III.**BUDGET FOR 1322 F.**

The Budget estimate for the year 1322 F., compares with that of the current year as follows :

	1321 F. Rs.	1322 F. Rs.
Receipts	4,73,50,000	4,97,56,000
Expenditure	4,72,09,160	4,71,66,000
Anticipated surplus ... ..	...	25,90,000

A. RECEIPTS.

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.
Land Revenue	21,19,000	...
Interest	2,07,000	...
Mint ... ..	...	1,00,000
Railways ... ..	...	91,000
Excise	55,000	...
Customs	51,000	...
Stamps	37,000	...

INCREASE.

Although the monsoon was later than usual, the rainfall during July, August and September has been in every way satisfactory. There is, therefore, every prospect of good harvests throughout the Dominions, and the estimate for *Land Revenue* cannot be regarded as in any way extravagant. It has been found that the receipts for *Excise* and *Customs* vary in direct proportion with the land revenue, and it has consequently been possible to estimate for an increase of half a lakh of rupees under each of these two heads.

The investments of Government in British Government paper and Railway stock have been largely increased during the current year. On the other hand, it is possible that the Bank balances of Government will not be so large during 1322 F. as during 1321 F. In all, an increase of over 2 lakhs is expected during the current year.

It is hoped that the falling off in the *Stamp* revenue during the last two years will not be continued, and that with good harvests the *Stamp* revenue will return to the normal figure.

DECREASE.

The receipts for the *Mint* during the years 1320 F. and 1321 F. were swelled by the sale of withdrawn copper coins and of gold coins issued for ceremonial purposes. The stock of copper coin is practically exhausted, and no special demand for gold coin is anticipated during the coming year. Accordingly, the receipts under this head have been reduced by one lakh of rupees.

Extensive renewals both of rolling stock and line have to be made during the next few years; and hence, it is anticipated that there will be little or no surplus profits to be divided between Government and the Company. The receipts under the head *Railways* have therefore been reduced by Rs. 91,000.

B. SERVICE EXPENDITURE.

The main heads of increase and decrease under *Service* expenditure are exhibited in the table below :—

	Increase.	Decrease.
Miscellaneous	...	10,37,000
Public Works Department	8,58,000	...
Minor Departments	5,26,000	...
Old Debts	...	4,40,000
Assignments and Compensations	2,65,000	...
State Receptions and Entertainments	...	1,91,000
Military	...	1,78,000
Land Revenue	2,14,000	...
Mint	1,47,000	...
Medical	...	1,25,000
Electricity	...	1,41,000
General Administration	...	1,12,000
Courts of Law	94,000	...
Forest	62,000	...
Railways	...	51,000
Education	32,000	...
Mansabs	25,000	...

INCREASE OF EXPENDITURE.

The increase in the *Public Works Department* estimate is chiefly due to the sanction recently accorded for the commencement of work on the Musi Dam and Water Works. A sum of 10 lakhs has been provided under this head, being an increase of 6 lakhs on the sum provided last year. The only other item which calls for special mention is a New Town Hall for which a sum of 1½ lakhs has been provided.

The increase of 5¼ lakhs under this head is divided amongst the various departments as follows :—

Department.	+	-
Census ... ..	...	45,000
City Improvement	2,00,000	...
City Survey	1,50,000	...
Contributions to the Govt. of India for Survey	1,00,000	...
Stud Department	1,24,000	...

The Census is now coming to a close, tabulation has been completed, and there remains very little but the printing of the report to be done.

The attention of the Administration was drawn to the unsatisfactory condition of the City from a sanitary point of view at the time of the recent epidemic of plague. As a first step to the improvement of existing conditions a detailed survey of the City is being prepared, and a Special Committee has also been appointed to suggest and carry out such improvements as they may deem necessary to place the sanitary conditions of the City on a more satisfactory footing. A sum of 1½ lakh will be spent during the ensuing year on the City survey and 2 lakhs have been set aside for any schemes approved by the City Improvement Committee.

Under an arrangement with the Government of India the Hyderabad State is to be surveyed by the Government of India Survey Department, and one lakh of rupees has been allotted to meet any expenditure under this head. It is estimated that the total contribution to be paid by the Hyderabad State will amount in all to some 15 lakhs, but this amount will be spread over a number of years.

The *Stud Department* of the Hyderabad State has been much neglected of late years. It has now been entirely re-organized. Owing to past neglect considerable

initial expenditure is necessary to purchase live stock. It is not anticipated that the large increase sanctioned for this year will have to be continued for more than two or three years at the utmost.

Under an arrangement with the British Government the net Excise revenue of Secunderabad Cantonment is in future to be made over to the Cantonment for purposes of local administration. Formerly Government paid a fixed contribution which was considerably less than the estimated net Excise revenue of the Cantonment. The difference between the former contribution and the net Excise revenue is estimated at roughly $3\frac{1}{2}$ lakhs per annum. On the other hand, it is anticipated that the sum payable to Jagirdars as compensation for the surrender of their Excise monopolies will be one lakh less than the estimate of 1321 F. Thus, including some minor items, the total expenditure under *Assignments and Compensations* has been estimated at Rs. 2,65,000 in excess of the estimate of 1321 F.

Under this head, Rs. 43,000 represents the increase in allowances to village officials who receive a percentage of the land revenue. Rs. 75,000 has been set aside for the institution of an Agricultural Department and the promotion of Co-operative Credit Societies. So far there has been no Agricultural Department in the Hyderabad State, and Co-operative Credit Societies do not exist. In view of the marked deterioration in the grade of cotton grown in this State and the general indebtedness of the cultivators it is absolutely necessary that Government should make provision for dealing with these two problems. Rs. 85,000 is accounted for by the transfer of the Auditor General's office to the Revenue Department, a corresponding reduction being made under the head *General Administration*.

The increase under the head *Mint* is intended to provide for an extension of the Mint Workshops with a view to their supplying the wants of the various departments of Government, and more especially the Public Works Department. It is also intended to combine with this extension a system of technical education that will enable the people of Hyderabad to become skilled workmen. The accounts of the Workshops will in future, as in the *Electricity* department, be audited in accordance with ordinary commercial methods. In order that there shall be no competition with legitimate private enterprise, it will further be made a standing rule that no order which any private firm in Hyderabad is capable of executing shall be accepted by the Government Workshops.

An increase of Rs. 94,000 has been provided under this head to meet the cost of the scheme of re-organization already referred to in the second page of this note.

The increase under this head has been provided as a reserve for the re-organization of the Department.

The increase in the expenditure of this Department is due partly to the re-organization scheme and partly to the increased annual grant to Aligarh.

Mansabs. The increase of Rs. 25,000, under this head is due to the reduction of the Irregular Troops and the grant of allowances to the soldiers so reduced.

DECREASE.

Miscellaneous. In the Budget of 1321 F, a sum of 10 lakhs was provided for the Delhi Durbar. In the coming year it is unnecessary to make such a provision.

Old Debts. Provision for the payment of *Old Debts* owing to the settlement of some important cases during the year 1321 F, has been reduced by 5 lakhs.

State Receptions. The provision of 2 lakhs for His Excellency the Viceroy's visit has not been repeated.

Military. As the equipment of the Imperial Service Troops has been completed, the sum of Rs. 1,06,000, set aside for this purpose in 1321 F, is no longer required. The remaining decrease is due to the anticipated reduction in the number of the Irregular Troops.

Medical. A very large sum was set aside in the Budget of last year to meet the expenditure involved by the epidemic of plague in Hyderabad City. For the coming year only 2 lakhs have been provided for plague and cholera preventive measures throughout the Dominions. On the other hand, a sum of Rs. 75,000, has been set aside for the re-organization of the Medical Department.

Electricity Department. The greater part of the machinery for this department has now been purchased, although the scheme has been somewhat delayed by the Dock strikes in England. The remaining machinery will be purchased during the ensuing year but the expenditure will be $1\frac{1}{2}$ lakhs less than in 1321 F.

General Administration. The main item of decrease under this head is a sum of Rs. 87,000 resulting from the transfer of the Auditor General's office to the Revenue Department. In future the cost of this office will be shown under the head *Land Revenue Administration*.

Railways. A sum of Rs. 56,000 provided for Railway surveys in 1321 F. has been omitted for 1322 F. as the surveys have now been completed.

BUDGET 1322 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 1820 F.	Budget Estimate for 1821 F.	Average for five years.
1	2	3	4	5
	PRINCIPAL HEADS OF REVENUE.			
I.	LAND REVENUE: ...			
	A. Ordinary ...	2,66,65,014	2,23,84,000	2,50,56,362
	B. Berar Rent ...	29,16,667	29,16,000	32,61,334
	<i>Total I.—Land Revenue</i>	<i>2,95,81,681</i>	<i>2,53,00,000</i>	<i>2,83,17,696</i>
II.	CUSTOMS:			
	(a). Customs ...	57,08,271	57,02,400	57,03,966
	(b). Salt ...	10,64,261	9,27,600	9,85,304
	(c). Octroi ...	63,885	70,000	64,251
	<i>Total II.—Customs</i> ...	<i>68,36,417</i>	<i>67,00,000</i>	<i>67,53,421</i>
III.	Excise (Abkari) ...	78,80,755	79,35,000	66,01,672
IV.	Opium ...	6,88,341	6,50,000	6,75,811
V.	Forest ...	6,95,037	6,00,000	8,47,630
VI.	Stamps ...	9,45,425	9,76,000	9,54,726
VII.	Mines ...	1,15,369	85,000	1,07,274
VIII.	Registration ..	93,865	1,00,000	88,774
	<i>Total Principal Heads of Revenue</i> ...	<i>4,68,36,890</i>	<i>4,23,46,000</i>	<i>4,43,47,004</i>

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More.	Less.	
6	7	8	9
2,45,03,000	21,90,000	71,000	
29,16,000	...	...
2,74,19,000	21,90,000	71,000	Net increase 21,19,000.
57,00,900	90,500	92,000	
9,85,600	58,000	...	
65,000	...	5,000	
67,51,500	1,48,500	97,000	Net increase 51,500.
79,90,000	64,000	9,000	Net increase 55,000.
6,70,000	20,300	300	Net increase 20,000.
6,10,000	10,000	...	Net increase 10,000.
10,13,000	37,000	...	Net increase 37,000.
80,800	1,000	5,200	Net decrease 4,200.
90,000	...	10,000	Net decrease 10,000.
4,46,24,300	24,70,800	1,92,500	Net increase 22,73,300

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1920 F.	Budget Estimate for 1921 F.	Average for five years.
1	2	3	4	5
IX.	Interest ...	24,31,867	27,30,000	18,35,956
X.	Post Office ..	3,44,699	3,68,000	2,64,488
XI.	Mint ..	2,46,105	1,44,000	9,02,587
XII.	Electricity ...	...	40,000	...
	RECEIPTS BY CIVIL DEPARTMENTS.			
XIII.	LAW AND JUSTICE:			
	A. Courts of Law ...	1,59,948	1,27,100	1,56,586
	B. Jails ..	2,71,733	2,49,900	2,26,105
XIV.	Police ..	5,31,095	4,94,000	5,09,033
XV.	Education ...	74,576	66,000	74,540
XVI.	Medical ..	99,819	1,15,000	1,04,237
XVII.	Minor Departments ..	66,082	26,000	35,165
	<i>Total Receipts by Civil Departments</i> ...	<i>12,03,253</i>	<i>10,78,000</i>	<i>11,05,666</i>
	MISCELLANEOUS.			
XVIII.	Printing ...	16,917	15,000	10,615
XIX.	Nazranas ...	50,058	14,000	27,181
XX.	Contributions ...	92,933	87,000	87,631
XXI.	Miscellaneous ...	3,62,335	1,71,000	3,88,935
	<i>Total XVIII to XXI</i> ...	<i>5,22,243</i>	<i>2,87,000</i>	<i>5,14,362</i>
XXII.	Public Works Department ...	85,554	42,000	88,639

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More	Less.	
6	7	8	9
29,37,000	2,57,000	50,000	Net increase 2,07,000.
3,84,000	16,000	...	Do. 16,000.
44,000	...	1,00,000	Net decrease 1,00,000.
54,700	14,700	...	Net increase 14,700.
1,42,000	14,900	...	Net increase 14,900.
2,72,000	22,100	...	Do. 22,100.
4,94,000	...	...
66,000	...	...
1,23,000	16,000	8,000	Net increase 8,000.
32,000	7,000	1,000	Do. 6,000.
11,29,000	60,000	9,000	Net increase 51,000.
15,000	...	...
15,000	1,000	...	Net increase 1,000
87,000	...	...
1,91,000	20,000	...	Do. 20,000.
3,08,000	21,000	...	Do. 21,000.
51,000	9,000	...	Do. 9,000.

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1920 F.	Budget Estimate for 1921 F.	Average for five years.
1	2	3	4	5
XXIII.	Receipts by Military Department ...	31,192	15,000	66,248
XXIV.	Government Share of Railway Earnings ...	4,58,012	3,00,000	14,98,072
	<i>Total I to XXIV ...</i>	<i>5,21,59,815</i>	<i>4,73,50,000</i>	<i>5,06,23,022</i>
XXV.	Adjustment of Advances of Previous Years ...	42,854	...	69,606
XXVI.	Suspense Account ...	33,213	...	8,617
	Grand Total (A) Revenue ..	5,22,35,882	4,73,50,000	5,07,01,245

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More.	Less.	
6	7	8	9
15,000	...	...
2,09,000	1,320	92,320	Net decrease 91,000.
4,97,56,000	28,49,820	4,43,820	Net increase 24,06,000.
...	
...	
4,97,56,000	28,49,820	4,43,820	Net increase 24,06,000.

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1320 F.	Budget Estimate for 1321 F.	Average for five years.
1	2	3	4	5
	B.—DEBT HEADS.			
A.	Advances... ..	21,78,524	6,00,000	14,61,137
B.	Loans .. ..	...	...	...
C.	Deposits or Banking Accounts	66,76,356	88,53,000	81,53,489
D.	Remittances ..	4,26,09,316	1,85,38,000	2,31,16,583
E.	Ayapatti	416	2,000	1,689
	Grand Total (B) Debt Heads ..	5,14,64,612	2,79,93,000	3,27,32,898

RECEIPTS of His Highness the Nizam's Government.

Budget Estimate for 1922 F.	ESTIMATE OF 1922 F. COMPARED TO THE ESTIMATE OF 1921 F.		Remarks.
	More,	Less,	
6	7	8	9
6,00,000	...	...
...	
79,63,000	1,10,000	10,00,000	Net decrease 8,90,000.
1,88,38,000	3,00,000	...	Net increase 3,00,000.
2,000	...	...
2,74,03,000	4,10,000	10,00,000	Net decrease 5,90,000.

BUDGET 1322 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 for 1820 F.	Budget Estimate for 1821 F.	Average for five years.
1	2	3	4	5
	DIRECT DEMANDS ON THE REVENUE.			
1.	Refunds. ...	6,24,604	6,65,000	6,54,676
2.	Compensations and Assignments ..	5,83,034	9,75,600	5,69,451
	<i>Charges in respect of Collections :</i>			
3.	LAND REVENUE :			
	(1). District Administration ...	13,43,846	15,04,000	12,99,690
	(2). Survey and Settlement ..	2,12,698	2,47,000	2,10,263
	(3). Inam Department.	9,078	10,400	9,532
	(4). Village Officials ..	15,41,283	14,52,000	14,88,279
	(5). Dustbund ...	1,25,987	1,25,000	1,28,579
	(6). Irrigation Settlement ..	59,961	1,66,600	21,298
	(7). Co-operative Credit Societies ..	...	...	...
	(8). Auditor General Revenue Accounts..	...	...	...
	Total 3—Land Revenue	32,92,853	35,05,000	31,57,641
4.	CUSTOMS :			
	(1). Office of Commissioner ...	85,361	98,500	74,943
	(2). District Customs Houses ...	5,68,625	6,34,700	5,55,178
	(3). Cantonment ...	46,740	41,800	40,320
	Total 4.—Customs ...	7,00,726	7,75,000	6,70,441

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More.	Less.	
6	7	8	9
6,61,000	...	4,000	Net decrease 4,000
12,40,800	3,65,900	1,00,700	Net increase 2,65,200.
15,46,533	78,083	35,553	
2,55,863	9,203	340	
10,400	4	4	
14,95,000	43,000	...	
1,25,000	...	...
1,76,304	22,134	12,430	
25,000	25,000	...	
85,500	85,500	...	
37,19,600	2,62,927	48,327	Net increase 2,14,600.
88,300	117	10,317	
6,26,400	7,300	15,600	
41,800	...	...
7,56,500	7,417	25,917	Net decrease 18,500.

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1320 F.	Budget Estimate for 1321 F.	Average for five years.
1	2	3	4	5
5.	Excise, (Abkari) ..	1,15,577	1,84,000	1,00,694
6.	Opium ...	1,455	1,600	1,327
7.	Forest ..	2,23,128	2,60,000	2,15,490
8.	Stamps ...	78,063	1,01,000	72,079
9.	Mines ..	24,329	35,600	17,828
10.	Registration ...	56,097	58,500	55,905
	<i>Total 1 to 10</i> ...	<i>56,99,866</i>	<i>65,61,300</i>	<i>55,15,502</i>
11.	Interest ..	8,26,872	8,30,000	13,04,382
12.	Post Office ..	4,42,854	4,86,250	3,89,300
13.	Mint ...	2,38,116	2,75,700	5,13,840
13A	Electricity ..	24,750	5,74,500	4,950
	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.			
14.	General Administration	17,72,030	19,10,600	16,46,679
15.	A. Courts of Law ...	8,56,735	10,42,000	8,10,016
	B. Jails ...	5,51,606	5,61,000	4,95,519
16.	Police ..	32,55,044	34,78,000	31,45,756
17.	Education ...	9,33,580	11,27,950	8,29,539
18.	Medical ..	8,80,584	11,68,000	7,23,072

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More	Less.	
6	7	8	9
1,64,200	40,512	60,312	Net decrease 19,800
1,600	...	...
3,22,300	62,566	266	Net increase 62,300
95,400	22,459	28,059	Net decrease 5,600
39,200	3,720	120	Net increase 3,600,
64,900	9,281	2,881	do 6,400
70,65,500	7,74,782	2,70,582	do 5,04,200
8,50,500	80,239	59,739	do 20,500
4,91,200	30,486	25,536	do 4,950
4,23,200	2,49,169	1,01,669	do 1,47,500
4,33,000	...	1,41,500	Net decrease 1,41,500
17,98,500	1,19,896	2,31,996	do 1,12,100
11,36,300	1,09,920	15,620	Net increase 91,300
5,71,200	20,907	10,707	do 10,200
34,97,300	62,216	42,916	do 19,300
11,60,000	1,20,582	88,532	do 32,050
10,42,500	1,33,924	2,59,424	Net decrease 1,25,500

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1320 F.	Budget Estimate for 1321 F.	Average for five years.
1	2	3	4	5
19.	Minor Departments ...	5,05,246	4,81,290	3,41,502
	<i>Total 14 to 19 ...</i>	<i>87,51,875</i>	<i>97,71,750</i>	<i>79,92,083</i>
20.	Contribution to Municipalities ...	3,58,822	5,09,200	3,59,924
21.	Payments to His Highness (Stipends and Allowances) ..	50,00,000	50,00,000	50,00,000
22.	Mansabs ..	13,65,347	15,19,600	13,83,865
23.	Rusums ..	6,57,513	7,20,000	6,76,968
24.	PENSIONS :			
	(a). Jagir Pensions ...	53,020	53,000	55,978
	(b). Other Pensions ..	12,84,974	13,45,000	12,32,759
	(c). Nazm Pensions ..	42,801	52,000	39,506
	<i>Total Pensions ...</i>	<i>15,80,795</i>	<i>14,50,000</i>	<i>13,28,243</i>
25.	Special Allowances ...	2,78,177	3,04,900	2,70,942
26.	Religious and Charitable Grants ...	5,55,717	7,26,960	5,83,841
	<i>Total 22 to 26 ...</i>	<i>42,37,549</i>	<i>47,21,460</i>	<i>42,43,859</i>
27.	State Receptions and Entertainments ...	2,51,745	3,32,600	1,73,565
28.	Printing ...	46,673	52,000	43,687

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More.	Less.	
6	7	8	9
10,10,600	5,91,040	64,640	Net increase 5,26,400
1,62,16,400	11,58,485	7,13,835	Do. 4,44,650
5,09,200	...	...
50,00,000	...	...
15,45,400	33,991	8,191	Net increase 25,800
7,20,000	...	...
62,000	9,000	...	
13,25,000	...	20,000	
48,000	...	4,000	
14,35,000	9,000	24,000	Net decrease 15,000
3,09,700	23,506	18,706	Net increase 4,800
7,21,900	22,801	27,861	Net decrease 5,060.
47,32,000	89,298	78,758	Net increase 10,540.
1,41,400	8,805	2,00,005	Net decrease 1,91,200.
57,700	10,100	4,400	Net increase 5,700.

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1320 F.	Budget Estimate for 1321 F.	Average for five years.
1	2	3	4	5
29.	MISCELLANEOUS :			
	(a). Ordinary ...	3,82,557	2,43,618	2,80,737
	(b). Famine ..	...	...	5,592
	(c). Flood Remedial Measures ...	1,88,937	17,082	3,97,043
	(d). Dehli Durbar Expenses ..	4,28,669	10,00,000	83,734
	<i>Total 29. Miscellaneous</i>	<i>10,00,183</i>	<i>12,60,700</i>	<i>7,69,106</i>
	<i>Total 27 to 29 ...</i>	<i>12,98,601</i>	<i>16,45,300</i>	<i>9,86,358</i>
30.	Settlement of Old State Debts ...	22,21,532	35,83,000	28,34,474
31.	PUBLIC WORKS DEPARTMENT :			
	(a). Secretariat ...	50,163	49,200	43,969
	(b). Irrigation ...	21,85,005	32,00,000	17,25,786
	(c). General Branch ...	25,82,832	37,00,000	28,49,931
	(d). Flood Protective Works ...	47,254	4,00,000	39,993
	<i>Total 31. Public Works Department ...</i>	<i>48,65,254</i>	<i>73,49,200</i>	<i>46,59,679</i>
32.	MILITARY :			
	(a). Secretariat ...	56,913	55,600	54,804
	(b). Regular Troops...	14,65,615	15,59,400	14,65,858
	(c). Imperial Service Troops ...	9,92,967	10,77,700	7,83,414

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More	Less.	
6	7	8	9
2,17,684	10,066	36,000	
...	
5,616	...	11,466	
...	...	10,00,000	
2,23,300	10,066	10,47,466	Net decrease 10,37,400
4,22,400	28,971	12,51,871	do 12,22,900
31,42,700	59,738	5,00,038	do 4,40,300
53,000	4,140	340	
32,00,000	2,08,341	2,08,341	
89,54,700	4,97,812	2,43,112	
10,00,000	8,00,900	900	
82,07,700	13,11,793	4,52,693	Net increase 8,58,500
59,600	4,100	100	
15,64,000	56,306	51,706	
9,70,800	1,141	1,08,041	

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1320 F.	Budget Estimate for 1321 F.	Average for five years.
1	2	3	4	5
32.	MILITARY—(contd.)			
	(d). Golconda Brigade.	3,84,789	3,94,800	3,87,035
	(e). Irregular Troops...	23,96,480	26,00,500	28,03,329
	(f). Powder Factory...	10,119	13,700	11,494
	<i>Total 32. Military ..</i>	<i>53,06,883</i>	<i>57,01,700</i>	<i>55,05,934</i>
33	Railway Administration Charges ..	1,30,127	1,99,800	11,89,143
34	Purchase of Stock for the Kaldar Reserve ...	...	...	14,19,508
	<i>Total 1 to 34 ...</i>	<i>3,94,06,101</i>	<i>4,72,09,160</i>	<i>4,19,18,936</i>
35	Adjustment on account of Advances of previous years ...	50,055	...	2,27,101
36	Suspense Accounts ..	19,861	...	10,094
	<i>Total Service Expenditure ...</i>	<i>3,94,76,017</i>	<i>4,72,09,160</i>	<i>4,21,56,131</i>
	INVESTMENT OF SURPLUS STATE BALANCES.			
37	PURCHASE OF STOCK:			
	(a) Ordinary ..	} 1,74,29,919	5,30,000	} 77,67,879
	(b). Railway ..		8,75,000	
38	State Railways—Purna Hingoli ...	12,28,833	15,70,000	4,57,908
	<i>Total 37 and 38 ..</i>	<i>1,86,58,752</i>	<i>29,75,000</i>	<i>82,25,787</i>
	Grand Total Expenditure.	5,81,34,769	5,01,84,160	5,03,81,918

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More	Less.	
6	7	8	9
3,98,400	5,887	2,287	
25,17,100	15,442	98,842	
13,700	...	...
55,23,600	82,876	2,60,976	Net decrease 1,78,100
1,48,600	7,494	58,694	Do 51,200
...	
4,71,66,000	38,72,731	39,15,891	Do 43,160
...	
...	
4,71,66,000	38,72,731	39,15,891	Net decrease 43,160
5,14,000	...	16,000	
41,85,000	33,10,000	...	
5,84,000	...	9,86,000	
52,83,000	33,10,000	10,02,000	Net increase 23,08,000
5,24,49,000	71,82,731	49,17,891	Do. 22,61,840

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1320 F.	Budget Estimate for 1321 F.	Average for five years.
1	2	3	4	5
	DEBT HEADS.			
A.	Advances ...	7,04,826	3,70,000	12,81,508
B.	Loans .	...	...	...
C.	Deposits or Banking Accounts ...	66,92,199	88,53,000	82,13,209
D.	Remittances ...	3,39,82,638	1,85,38,000	2,06,17,243
E.	Ayapatti ..	197	2,000	1,048
	Grand Total Debt Heads	4,13,79,860	2,77,63,000	3,01,13,008

EXPENDITURE of His Highness the Nizam's Government.

Budget Estimate for 1322 F.	ESTIMATE OF 1322 F. COMPARED TO THE ESTIMATE OF 1321 F.		Remarks.
	More.	Less.	
6	7	8	9
3,70,000	...	...
...	
79,63,000	1,10,000	10,00,000	Net decrease 8,90,000
1,88,38,000	3,00,000	...	Net increase 3,00,000
2,000	...	...
2,71,73,000	4,10,000	10,00,000	Net decrease 5,90,000

C.
CASH BALANCE
and
INVESTMENT STATEMENT.

CASH BALANCE

No.	Heads of Receipts.	Accounts. 1920 F.	Estimate 1921 F.	Estimate 1922 F.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Opening Cash Balance...	2,57,80,613	2,99,66,478	2,73,62,318
2	Receipts of the Year ...	5,22,35,882	4,73,50,000	4,97,56,000
3	Debt Head Credits ..	{ 3,96,66,612	2,79,93,000	2,74,03,000
4	Coins issued for Circulation ...				{ 1,17,98,000	...	...
	<i>Total</i> ...	12,94,81,107	10,53,09,478	10,45,21,318

STATEMENT.

No	Heads of Expenditure.	Accounts 1320 F.	Estimate 1921 F.	Estimate 1322 F.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Service Expenditure ...	3,94,76,017	4,72,09,160	4,71,66,000
2	Investments of Surplus State Balances ...	1,86,58,752	29,75,000	52,83,000
3	Debt Head Debits ...	3,80,77,796	2,77,63,000	2,71,73,000
4	Coins withdrawn from Circulation ...	27,02,064	...	...
5	Closing Cash Balance .	*2,99,66,478	2,73,62,318	2,18,99,318
	<i>Total</i> ...	<i>12,91,81,107</i>	<i>10,53,09,478</i>	<i>10,45,21,318</i>

*Cash in Banks and Treasuries on last day of 1320 F. Rs. 3,01,27,779
 Uncashed cheques etc. „ 1,61,301

Balance ... 2,99,66,478

*Statement of Government Investments for the year 1321 Fasli and
Mint Bullion Balances.*

Particulars.	At commencement of 1321 F.	Additions during the year.	Total
<i>Currency Reserve :</i>	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	70,00,000	1,65,00,000
Famine „ ...	50,00,000	...	50,00,000
Sinking Fund „ ...	17,27,000	61,400	17,88,400
Railway Reserve „ ..	1,05,82,200	2,23,300	1,08,05,500
General „ ...	40,70,100	...	40,70,100
Total ...	4,21,29,300	72,84,700	4,94,14,000
5% Railway Stock ...	£ 3,54,480	£ 35,600	£ 3,90,080
4% B. G. Debentures Guaranteed ...	1,00,000	...	1,00,000
4% B. G. Un-guaranteed ..	1,64,800	35,200	2,00,000
3½% M. G. Guaranteed ...	1,25,000	47,500	1,72,500
Mining Shares ..	45,000	...	45,000
Railway Guarantee Fund..	2,00,000	...	2,00,000
Total ...	£ 9,89,280	£ 1,18,300	£ 11,07,580
B. G. Rs.	1,48,39,200	17,74,500	1,66,13,700
Grand Total B. G. Rs. ...	5,69,68,500	90,59,200	6,60,27,700

Mint Balances.

	Tolas	Total Tolas.
<i>Gold—Pure</i> ...	61,450	
Standard ...	548,910	
Coins ...	903,875	1,514,235
<i>Silver—New Coins</i> ...	26,67,832.625	
Solid and Refined Silver ...	4,34,261.3	
H. S. and Defective M. S. Rs. ...	13,28,373.7	
Ingot for re-alliga- tion ...	78,875	
Passed bars for rolling ...	32,60,198	
Standard recoveries	17,207.6	77,86,748.225
<i>Copper—New Coins</i> ...	2,76,111.47	2,76,111.47
<i>Tin</i> ...	54,867	54,867
<i>Zinc</i> ...	1,160.5	1,160.5
<i>Bronze</i> Melting Dept. ...	1,97,167	
Rolling ...	8,96,471	
Coining ...	91,928	
In stores { Scissel 79,178 ... } { Spoilt coins 10,822. }	90,000	12,75,566

