M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 481	Press / Mis.
41-42	
Dated 17-12- 18 66.	

9/10

41-42

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
17th December 1866.

No. 41. Read the following Proceedings of Government in the Revenue Department, dated 8th December 1866, No. 3309.

Communicating the orders passed on the Budget Estimate of the Board of Revenue, for 1867-68. (Vide Proceedings, Revenue Department, dated 8th December 1866, Nos. 85—87.)

No. 42. ORDER THEREON, 17th December 1866, No. 481.

To be recorded.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. J. Tulloch.

Read the following papers :—

No. 85. Proceedings of the Board of Revenue.

Submitting the Budget Estimate of Charges of the Revenue Departments for 1867-68. } (Here enter 2nd November 1866, No. 7,932.)

No. 86. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd November 1866, No. 2,769.

With reference to G. O., 31st October 1866, No. 3,458, I have the honor to forward herewith a list of the Conservancy Establishments to be transferred to the Revenue Department in the districts noted in the margin. The establishment in the Vizagapatam District has been already transferred under G. O., 18th November 1865, No. 3,479.

Nellore.
Madras.
North Arcot.
Tanjore.

List of the Conservancy Establishments to be transferred to the Revenue Department.

	Monthly.			Annually.			
NELLORE DISTRICT. *Pennair Anicut Establishment.*	RS.	A.	P.	RS.	A.	P.	
1 Superintendent	45	0	0	540	0	0	G. O. 30th November 1863, No. 3,510.
1 Gumasta	10	0	0	120	0	0	
1 Lascar	6	0	0	72	0	0	
15 Lascars, at 5 Rupees each ...	75	0	0	900	0	0	
Extra Establishment.							
1 Superintendent	7	0	0	28	0	0	For working the shutters of the head sluice of Nellore Tank for four months.—G. O. No. 971, dated 23rd May 1861.
2 Lascars, at 5 Rupees each ...	10	0	0	40	0	0	
For Vayur Channel Head Sluice.							
4 Lascars, at 5 Rupees each ...	20	0	0	80	0	0	For four months.—G. O. No. 3,510, dated 30th November 1863.
For the Gundaverum and Dirour Channel Head Sluice at Sangum.							
1 Gumasta...	7	0	0	28	0	0	For four months, as per last Budget.
4 Lascars, at 5 Rupees each ...	20	0	0	80	0	0	
Idur branch of Jaffer Sahib's Channel.							
1 Gumasta	8	0	0	56	0	0	For seven months.—G. O. No. 3,510, dated 30th November 1863.
1 Lascar	5	0	0	35	0	0	
Labur Branch of Jaffer Sahib's Channel.							
1 Gumasta	8	0	0	56	0	0	For seven months do. do.
5 Lascars, at 5 Rupees each ...	25	0	0	175	0	0	
Kistnapatam branch.							
1 Gumasta	8	0	0	56	0	0	Do. do. do. do.
4 Lascars, at 5 Rupees each ...	20	0	0	140	0	0	
Survapilly Channel.							
1 Gumasta...	8	0	0	56	0	0	Do. do. do. do.
2 Lascars, at 5 Rupees each ...	10	0	0	70	0	0	
				2,532	0	0	

List of the Conservancy Establishments to be transferred to the Revenue Dept.—*(Continued.)*

	Monthly.			Annually.			
MADRAS.	RS.	A.	P.	RS.	A.	P.	
Casaveram Anicut Establishment.							
1 Monigar	7	0	0	84	0	0	G. O. No. 2,380 of 19th November 1860.
1 Peon	3	8	0	42	0	0	
Caratoor Anicut Establishment.							
1 Monigar	7	0	0	84	0	0	G. O. No. 231 of 20th Feb. 1856.
1 Peon	3	8	0	42	0	0	
Shadiencoopum Lock Establishment.							
1 Gumasta	10	0	0	120	0	0	G. O. No. 1,666 of 31st August 1857.
1 Head Lascar	7	0	0	84	0	0	
4 Lascars, at 5 Rupees each ...	20	0	0	240	0	0	
Water distributing Establishment, Kurubunkal Channel.							
1 Maistry	20	0	0	240	0	0	Required, and will be applied for in due form.
2 Lascars, at 6 Rupees each ...	12	0	0	144	0	0	
12 Nirgunties, at 4 Rupees each ...	48	0	0	576	0	0	
				1,656	0	0	
NORTH ARCOT.							
Trivicoyl Range, Palar Anicut.							
1 Monigar	25	0	0				
4 Lascars, at 4½ Rupees each ...	18	0	0				
	43	0	0	516	0	0	
Govindavady Channel.							
3 Lascars, at 4½ Rupees each ...	13	8	0				
	13	8	0	162	0	0	
Malundravady Tank and Channel.							
1 Monigar	15	0	0				
3 Lascars, at 4½ Rupees each ...	13	8	0				
	28	8	0	342	0	0	
Cauverypauk Channel.							
1 Monigar	15	0	0				
2 Lascars, at 4½ Rupees each ...	9	0	0				
	24	0	0	288	0	0	
Dasimamunder Tank and Channel.							
1 Monigar	15	0	0				
3 Lascars, at 4½ Rupees each ...	13	8	0				
	28	8	0	342	0	0	
Poiney Anicut and Channel.							
1 Monigar	15	0	0				
1 Lascar, at 5 Rupees	5	0	0				
2 Do., at 3-12-0 Rupees each...	7	8	0				
	27	8	0	330	0	0	

List of the Conservancy Establishments to be transferred to the Revenue Dept.—*(Concluded.)*

	Monthly.			Annually.			
NORTH ARCOT.—(Concluded)	RS.	A.	P.	RS.	A.	P.	
Cheyaur Anicut and Channel.							
1 Overseer	27	0	0				
1 Monigar	20	0	0				
6 Lascars, at 5 Rs. each	30	0	0				
	77	0	0	924	0	0	
Conservancy Chittoor Range, Poiney Anicut and Channel Establishment.							
1 Monigar	25	0	0				
2 Lascars, at 5 Rupees each ...	10	0	0				
4 Do., at 3½ Rupees each ...	15	0	0				
	50	0	0	600	0	0	
				3,504	0	0	
TANJORE DISTRICT.							
Water distributing Establishment.							
1 Monigar	10	12	0	129	0	0	G. O. 5th October 1840 and 24th July 1853.
1 Do.	10	2	0	122	0	0	
1 Do.	10	0	0	120	0	0	
3 Do., at 6 Rupees each ...	18	0	0	216	0	0	
1 Coten	6	0	0	72	0	0	
52 Cotens, at 4 Rupees each ...	208	0	0	2,496	0	0	
Conservancy Establishment.							
9 Monigars, at 6 Rupees each ...	54	0	0	648	0	0	G. O. 5th October 1840 and 24th July 1853.
1 Do., at 5 do. ...	5	0	0	60	0	0	
28 Cotens, at 4 do. each ...	112	0	0	1,344	0	0	
Navigation Establishment.							
1 Monigar	17	8	8	210	8	0	G. O. 5th October 1840 and 24th July 1853.
1 Do.	15	0	0	180	0	0	
1 Do.	14	0	0	168	0	0	
3 Cotens, at 4½ Rupees each ...	13	8	0	162	0	0	
13 Do., at 4 do. ,, ...	52	0	0	624	0	0	
				6,551	0	0	

ABSTRACT.

Nellore	2,532	0	0
Madras	1,656	0	0
North Arcot	3,504	0	0
Tanjore	6,551	0	0
Total... ...	14,243	0	0

(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

Transferred to the Revenue Department, with reference to the Orders in this Department, No. 3,458, dated the 31st October 1866.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

FORT SAINT GEORGE,
26th November 1866.

No. 87. ORDER THEREON, 8th December 1866, No. 3,309.

General.

1. With these Proceedings the Board of Revenue submit their Budget Estimate of Charges in the Revenue Department for 1867-68.

2. ALLOWANCES, REFUNDS, AND DRAWBACKS.—The Board's estimate under this head amounts to Rupees 1,76,700 against Rupees 2,58,887, the actual of 1865-66, and Rupees 1,15,000, the estimate for 1866-67.

	RS.
Estimate for 1867-68	69,500
Do. for 1865-67	18,000
Increase...	51,500

3. Under "Land Revenue" alone there is an increase of Rupees 51,500 above the estimate for the current year. In the District of Ganjam the large sum of 50,000 Rupees is entered for a refund (sanctioned in the Order of Government dated 29th May 1865, No. 1,122,) to the Purla Kimedy Zemindary, in re-imbursement of Police charges improperly debited to it in past years. The Government on that occasion observed that "as funds have "not been specially provided in the current year's Budget for the refund, this "adjustment must stand over till a later period of the year, when provision may "be made from savings in other items," and requested the Accountant General to bring the matter under consideration in due course. This, the Accountant General does not appear to have done, and the Board have also omitted to recur to the subject, although they might have alluded to it specially in the Proceedings which accompanied their Budget for 1866-67. Under any circumstances the further postponement of a debt, payment of which was sanctioned nearly a year and a half ago, is out of the question. Payment should be made during the current year, and the Accountant General will be requested to instruct the Collector how to adjust the amount. The estimate for the Ganjam District will be accordingly reduced by 50,000 Rupees.

4. Of the estimate of Rupees 6,000 for the Godavery District, the sum of Rupees 4,000 is a repetition of the provision made in the current year's Budget to meet the claim of the Zemindar of Vegayammapetta for a refund of Peishcush for lands submerged by the opening of a channel. The Board state that this claim has not yet been settled, but the Government see no reason why it should not be decided in time for adjustment during the current year, and it is obvious that delay in the disposal of such claims is open to great objection. The Board will instruct the Collector accordingly, and the estimate for the district will be reduced to Rupees 2,000.

The same remarks apply to the provision of Rupees 5,000, in the North Arcot District, for the refund of second-crop assessment collected on certain well Nunjah lands in Fuslies 1273 and 1275 contrary to orders of Government. Such claims cannot be allowed to remain unsettled for years.

5. The estimate of Land Revenue Refunds now passed will amount to Rupees 11,000.

6. The Board's estimate of Rupees 9,500 under "Customs" against Rupees 98,169, the actual of 1865-66, and Rupees 10,000, the estimate for 1866-67, is accepted.

7. The estimate of Rupees 41,500 under Stamps may safely be reduced to Rupees 40,000, which is the estimate for the current year. The actual expenditure in 1865-66 was only Rupees 36,645.

8. The Board's estimate of Rupees 19,000 for "Miscellaneous Refunds" is accepted. The actual of 1865-66 and the estimate for 1866-67 amounted, respectively, to Rupees 14,532 and Rupees 20,000.

9. The estimate under "*Customs Drawbacks*" may be reduced from Rs. 37,200 to Rupees 36,000, which is still 9,000 Rupees in excess of the estimate of the current year. The Board will report fully on the increased re-exports of foreign goods from Madras to Pondicherry, specifying the nature of the articles, &c.

10. The actual total estimate now passed under "Allowances, Refunds, and Drawbacks" is Rupees 1,15,500, as shewn below:—

	Actual of 1865-66.	Estimate of 1866-67.	Estimate of 1867-68.
	RS.	RS.	RS.
Refunds.			
Land Revenue	59,443	18,000	11,000
Customs	98,169	10,000	9,500
Stamps	36,645	40,000	40,000
Miscellaneous	14,532	20,000	19,000
Total ...	2,08,789	88,000	79,500
Drawbacks	50,098	27,000	36,000
Grand Total ...	2,58,887	1,15,000	1,15,500

11. LAND REVENUE.—The Board's total estimate under this head amounts to Rupees 39,11,889 against Rupees 38,25,222, the estimate for 1866-67, and Rupees 36,54,071, the actual of 1865-66.

12. *Salaries and Expenses.*—The items which in the Board's estimate for next year exceed the sanctioned estimate for the current year are shewn below:—

Items.	Estimate for 1866-67.	Estimate for 1867-68.
	RS.	RS.
1. Assistant Collectors, allowances included	1,44,740	2,38,056
2. Huzur Establishments	6,82,640	6,84,312
3. Talook Establishments...	14,63,076	14,65,308
4. Travelling allowance to Officers	3,800	5,375
5. Extra Tentage of Collectors and travelling allowance of Deputy Collectors	40,710	45,000
6. Batta to Establishment	39,490	40,000
7. Hire for conveying records	7,600	10,000
8. Ground and Office rent	10,231	11,307
9. Peons' Belts and Badges	2,000	2,850

13. The Board's estimate for the salaries and allowances of the Assistant Collectors amounts to Rupees 2,38,056. They have raised the provision with reference to the number now actually employed. The actual expenditure in 1865-66 on account of these officers amounted to Rupees 2,07,742, and the number of

Assistant Collectors to be employed in 1867-68 is not likely to exceed the number of those in the List in 1865-66. The Government consider it sufficient to fix the estimates for the next year at the actual expenditure of last year, and any deficiency which may occur can be met from savings in the provision made for the salaries and allowances of the other Covenanted Officers. The latter part of paragraph 5 of the Board's Proceedings will be noticed in the Judicial Department.

14. The increase of Rupees 3,904 under Huzur and Talook Establishments is the result of progress in Mr. Pelly's revision. This revision will shortly form the subject of a separate report to the Government of India.

	Rs.
Huzur Establishment	1,672
Talook do.	2,232
Total...	3,904

15. The items "Travelling Allowance to Officers," "Extra Tentage to Collectors," and "Travelling Allowance to Deputy Collectors," "Batta to Establishment," and "Hire for conveying records," though somewhat in excess of the estimates of the current year, are below the actuals of 1865-66, and are passed.

16. The Board's estimates under the remaining two items in which there is an increase may be slightly altered, as shewn in the margin.

	Actual of 1865-66.	Estimate of the Board for 1867-68.	Estimate as revised by Govt.
Office rent	8,700	11,507	10,000
Peons' Belts and Badges	525	2,850	2,000

17. The amount passed under "Salaries and Expenses" is Rupees 37,86,000, in round numbers, against Rupees 37,25,552, the sanctioned estimate for the current year.

18. The Board's estimate under "Land Revenue" "Miscellaneous," which amounts to Rupees 93,036, shews a decrease of Rupees 6,634 below the estimate (Rupees 99,670) for the current year, and an increase of Rupees 30,780 above the actual expenditure of 1865-66 (Rupees 62,256). Nearly half of this increase, or Rupees 14,250, consists of two new items found necessary in consequence of the system lately introduced into the Post Office, of requiring payment of postage by means of stamps on the correspondence of many public officers who have hitherto enjoyed the privilege of franking. The disbursements on this account of course revert to the treasury, less the cost of the stamps consumed. The increase in the usual heads is Rupees 16,530. This increase is distributed over several items in comparatively small sums, and the Government after a careful examination of them, and taking into consideration the estimates found necessary for the current year, fail to see any which can be safely reduced. The sum passed is Rupees 90,000 in round numbers, exclusive of Rupees 2,940 for Neeranikum Establishments, which will be transferred to "Petty Construction and Repair."

	Rs.
Post Office charges, including Registers	950
Purchase of Service Postage Stamps...	13,300
Total...	14,250

19. The grand total passed under "Land Revenue" is Rupees 38,76,000, of which Rupees 7,57,200 is chargeable to "Law and Justice."

Proceedings of the Madras Government, Revenue Department, 8th December 1866.

20. Abkarry.—The estimate under this head amounts to Rs. 2,17,296 against Rupees 2,69,942, the actual of 1865-66, and Rupees 1,94,400, the estimate for the current year. The excess in each of the several items over the estimate for the current year is shewn in the margin; the first is the result of the increase of the salaries of some of the Conicapillays employed in the Town of Madras in the course of Mr. Pelly's revision. The second, though a new item, is not explained; it is however trifling, and will be retained, and the Board will be requested to report why it is necessary. Although the provision made for the cost of Columbo Arrack, viz., Rupees 1,30,000, exceeds the current year's estimate by Rupees 10,000, it is less than the actual of 1865-66 by Rupees 73,173, and will not therefore be disturbed. The fourth is a new item, and is required for the registration of Abkarry contracts. The increase under the fifth head is owing to the high prices of the materials required to manufacture the liquor. Under these circumstances the Board's estimate is passed at Rupees 2,17,000 in round numbers.

	Increase.
	Rs.
1. Establishments	1,836
2. House and Shop rent	240
3. Cost of Columbo Arrack	10,000
4. Registration fees	900
5. Provision of Liquor and Contingencies	9,920

21. Customs, Sea.—The Board's estimate amounts to Rupees 1,58,691. Though, on the whole, there is a decrease of Rupees 309 below the estimate for the current year (Rupees 1,59,000), there is an increase of Rupees 1,344 under Establishments in the districts noted in the margin. The first consists of a temporary establishment employed to check smuggling, and the second provides for Boat Lascars required for the Madras Sea Customs Department. Both these items have been sanctioned by the Government of India. The Board's estimates under the other heads are moderate, and are passed. The total estimate is Rupees 1,58,700.

	Rs.
Godavery	864
Madras	480
Total...	1,344

Financial letter, dated 31st March 1865, No. 1,781.
Do. do., 31st October 1866, No. 3,134.

22. Customs, Land.—The estimate under this head, viz., Rupees 8,326, needs no remark. The establishments have been provided for according to the sanctioned scale, and the sums entered under "Country Stationery" and "Contingencies" are very moderate. The total sum passed is Rupees 8,300.

	Rs.
Country Stationery	350
Contingencies	200
Total...	550

23. The total of the estimates passed under "Customs" is Rs. 1,67,000 against Rupees 1,67,200, the estimate for 1866-67, and Rupees 1,65,754, the actual of 1865-66.

	Rs.
Sea	1,58,700
Land	8,300
Total...	1,67,000

24. Salt.—The Board's estimate under this head amounts to Rs. 16,04,650 against Rupees 14,50,000, the estimate for the current year, and Rs. 14,84,178, the actual of 1865-66.

25. The increase over the estimate for the current year occurs chiefly in the items noted in the margin. The establishments are provided for according to the sanctioned scales, and items Nos. 1 and 2 need no remark. The third is a new item, consisting of an entry of Rupees 100 for each district, and is moderate and necessary. The establishments will of course not be entertained without previous sanction.

		Increase.
		RS.
1.	Establishment for Deputy Collectors	420
2.	Do. of Divisions and Stations ...	204
3.	Temporary Establishment ...	1,200
4.	Purchase of Salt and Manufacturer's share	1,43,158
5.	Charges for conveying and storing salt	8,000
6.	Gathering spontaneous Salt ...	9,375
7.	Destroying spontaneous do. ...	500
8.	Contingencies	12,300

26. The fourth is the largest item, which requires explanation. The total estimate under this head amounts to Rupees 11,63,158 against Rupees 10,20,000, the estimate for the current year, and Rupees 10,56,068, the actual of 1865-66. The Board have carefully revised the Collectors' estimates with reference to the quantities proposed to be manufactured. The revised estimates are less than the estimates for the current year, except in the districts noted in the margin. As regards the first two, the Board have adopted the Collectors' estimates, as in those districts salt is purchased and prices vary. They are, moreover, below the actuals of 1865-66.

	RS.
South Canara	1,34,766
Malabar	2,54,370
Madras	22,940

	Actual of 1865-66.	Estimate for 1867-68.
	RS.	RS.
South Canara... ...	2,43,906	1,82,966
Malabar...	3,09,413	3,00,000

The salt trade at the Depôt at Madras is rapidly increasing, and the sale in 1865-66 was 16,63,918 Indian Maunds, while the quantity manufactured in the same year was only Indian Maunds 15,75,008; the excess was of course taken from the balance of the previous year. Arrangements have been recently sanctioned to supplement the stock by increasing the manufacture in the northern pans, and under these circumstances the estimate proposed by the Board is necessary, and is accordingly passed.

Order dated 15th November 1866, No. 3,105.

The quantity of salt proposed to be manufactured in South Arcot, as given in the Statement which accompanied the Budget of Receipts, appear somewhat in excess of actual requirements. On the other hand, the proposed extent of manufacture in Vizagapatam and Godavery seems much below the probable demand. The anticipated stock in each of these districts at the end of the year will be respectively 99,960 and 1,25,786 Indian Maunds against probable sales of 1,71,000 Maunds in Vizagapatam, and of 3,41,000 in Godavery. The Board will take this subject into consideration, with reference to paragraph 5 of their Proceedings dated 13th November 1863.

Quantity likely to be in store on 1st March 1867 and that likely to be manufactured in 1867-68	South Arcot. Ind. Mds. 14,26,496
Likely to be sold during 1867-68	4,43,000
Probable wastage	15,000
Total ...	4,58,000
Balance or probable store at the end of the year	9,68,496

The Budget Estimate will be fixed at Rupees 11,60,000 in round numbers, and any saving which may be effected in some of the districts by decreasing the extent of manufacture may be applied in raising that of others.

27. The small increase of 8,000 Rupees under charges for conveying and storing salt is necessary on account of the larger quantity proposed to be manufactured.

28. The sixth and seventh items occur in the Kistna District, and are necessary to prevent the illicit collection and sale of spontaneous salt to the detriment of the public revenue.

29. The estimate of Rupees 15,900 under "Contingencies" against Rupees 3,600, the estimate for the current year, appears large, but the actual of 1865-66 amounted to Rupees 12,269. It may, however, be reduced to Rupees 15,000.

30. The total estimate passed under "Salt" is thus Rupees 16,00,000.

31. STAMPS.—The provision made for the Presidency Stamp Office is the same as in the current year. The total of the estimates for the several districts, viz., Rupees 97,230, exceeds the estimate for the current year by Rupees 13,230. The actual of 1865-66 amounted to Rupees 93,839, and the Government are of opinion that the Board's estimate may be reduced to Rupees 95,000. The reduction is chiefly made in the Tinnevelly District, as the estimate amounts to Rupees 7,050, although the actual of 1865-66 did not exceed Rupees 4,300, and there is no reason assigned for the increase.

Presidency	Rs.	35,000
Provinces	,,	95,000
Total	Rs.	1,30,000

32. The total estimate passed under "Stamps" is Rupees 1,30,000.

33. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—The estimate under this head amounts to Rupees 3,88,845, which is the same as the estimates of the current year, except in the cases of the Godavery and Tanjore Districts. The former has ceased to draw upon Imperial Funds, as a separate Village Service Fund is now available. In Tanjore there is a decrease of Rupees 5,079. The round sum of Rupees 3,90,000 is passed.

34. ADMINISTRATION AND PUBLIC DEPARTMENTS. *Board of Revenue.*—The estimate of the Board for the salaries of the Members, their establishments, and contingencies, amounts to Rupees 2,51,330 against Rupees 2,43,740, the estimate for the current year, and Rupees 2,51,810, the actual expenditure of 1865-66. The increase occurs under "Establishments" and "Purchase of Rain Gauges for the Districts." The increase of Rupees 7,890 under the former item is the result of Mr. Pelly's revision of the Board's Office Establishment and Account Department, with reference to the large addition of late to the work of the latter department. Mr. Pelly's letter on the subject is under the consideration of Government, and pending such orders as they may pass on his proposals, the increase is passed. The cost of rain gauges cannot be entered under "Administration and Public Departments." It will be transferred to "26 Miscellaneous," and the Board will, as occasion arises, be furnished with Treasury orders which will be adjusted by the Accountant General in the usual course. The provision made for temporary establishment, viz., Rupees 1,200, is large; it will be reduced to Rupees 870. The estimate of Rupees 2,000 for contingencies is also large, but it will be retained on the understanding that it is to meet also Rupees 300, the cost of cloth for table covers and Peons' belts entered under "26 Miscellaneous." The sum passed for the Board of Revenue is Rupees 2,50,000 in round numbers.

35. EDUCATION, SCIENCE, AND ART.—The provision made under this head consists of the probable cost of the Agricultural Exhibitions to be held in the districts, and of the Government Agricultural Farm at Saidapet. The total estimate amounts

to Rupees 21,500 against Rupees 30,000, the estimate for the current year. The provision for the Saidapet Farm will be raised to Rupees 11,000 to cover the cost of machinery, &c. The estimate passed is Rupees 26,000.

36. STATIONERY AND PRINTING.—The Board's estimate of Rupees 61,404 under this head, which is below the estimate for the current year by Rupees 2,896, needs no remark. The round sum of Rupees 61,000 is passed.

37. The total estimate now passed under heads which strictly constitute charges of the Revenue Department is Rupees 67,17,000, or more than that of the current year by Rupees 2,00,270, as shewn below :—

Items.	Actual of 1865-66.	Budget of 1866-67.	Budget of 1867-68, as now passed.	Increase.	Decrease.
Allowances, Refunds, and Drawbacks.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	2,08,789	88,000	79,500	.....	8,500
Drawbacks	50,098	27,000	36,000	9,000	.....
Total...	2,58,887	1,15,000	1,15,500	500	... .
LAND REVENUE.					
Salaries and Expenses.					
Collectors and other Covenanted Officers.	11,10,573	11,28,446	11,91,448	63,002	.....
Deputy Collectors	1,69,650	1,78,800	1,78,800	.....	.....
Collectors' Establishments ...	6,59,224	6,82,640	6,84,312	1,672	.....
Country stationery	17,031	20,000	20,000	.....	.....
Medical charges	22,663	34,396	28,417	.....	5,979
Talook Establishments	13,34,314	14,63,076	14,65,308	2,232	.....
Do. Country stationery ...	40,054	40,000	40,000	.....	.....
Extra and Temporary Establishments.	25,657	57,263	50,000	.....	7,263
Travelling charges	1,18,695	91,600	1,00,215	8,615	.....
Contingencies	15,156	5,700	3,800	.....	1,900
Other items	17,403	23,631	23,700	69	.....
Total ...	35,30,420	37,25,552	37,86,000	60,448	.....
Miscellaneous ...	62,256	99,670	90,000	.....	9,670
Total, Land Revenue ...	35,92,676	38,25,222	38,76,000	50,778	.....
Abkarry	2,69,942	1,94,400	2,17,000	22,600	.....
Customs	1,65,754	1,67,200	1,67,000	.....	200
Salt	14,84,178	14,50,000	16,00,000	1,50,000	.....
Stamps	1,24,052	1,19,000	1,30,000	11,000	.....
Allowances to District and Village Officers.	3,61,372	4,22,868	3,90,000	....	32,868
Administration of Public Departments.					
Board of Revenue	2,51,810	2,43,740	2,50,000	6,260	.....
Education, Science, and Art.					
Agricultural Exhibitions, &c. ...	10,145	30,000	26,000	.....	4,000
Stationery and Printing ...	47,143	64,300	61,000	.....	3,300
Grand Total...	63,07,072	65,16,730	67,17,000	2,00,270	.....

38. The estimates proposed by the Board under the several items of "26 Miscellaneous," cognizable by the Revenue Department, are shewn in the subjoined table :—

Items.	Actual of 1865-66.	Estimate for 1866-67.	Estimate for 1867-68.
	RS.	RS.	RS.
1. Charges for remitting treasure beyond the district ...	25,671	1,00,000	55,367
2. Do. for stamping weights and measures	4,449	10,400	9,083
3. Rewards for killing dogs, snakes, and wild beasts ...	19,842	24,250	26,850
4. Charges for interring paupers	532	540	800
5. District Tappal Establishment	1,11,248	1,20,000	1,17,680
6. Do. Country Stationery and Sadirwarid	4,535	1,000	2,207
7. Freight and landing charges	5,759	3,000	5,000
8. Cloth for Table covers and Peons' belts	...	700	300
9. Charges for the transmission of agricultural implements	1,407	3,000	2,000
10. Rain Gauges required for the districts	...	...	1,000

39. The third and fourth items appertain to the Judicial Department, in whose Budget provision will be made for them. The estimate for "Charges for remitting treasure beyond the district," passed by Government for 1866-67, was only 43,400 Rupees. The sum of Rupees 1,00,000 now entered by the Board includes apparently the additional provision made by the Accountant General for the same purpose. The round sum of Rupees 50,000 is passed for 1867-68. The District Dâk Establishment, and Stationery, &c., are provided for according to the sanctioned scale. The eighth item, "Cloth for Table covers and Peons' belts," for the Office of the Board of Revenue, should be met from the estimate provided for the contingent charges of that Office. The estimates for the remaining two items are moderate considering the actual charges of 1865-66. The total sum now passed is Rs. 1,87,000.

40. The Board have properly struck out from this Budget the grants-in-aid hitherto paid to certain Municipal Associations. The observations made by the Board in paragraph 20 of their Proceedings will be communicated to the Public Department. The provision of Rupees 1,000 for the purchase of Rain Gauges required for the districts, entered by the Board under Administration and Public Departments, is transferred to this head.

41. CONSERVANCY.—The contributions entered under this head are the sums sanctioned by the Government of India, and are accordingly passed. The

	RS.
Native Choultries	9,860
Travellers' Bungalows	10,000

first amount will be raised to the round sum of Rupees 10,000.

42. Paragraph 22 of the Board's Proceedings will be considered in the Judicial Department.

43. PETTY CONSTRUCTION AND REPAIRS.—The total sum of Rupees 1,25,000, entered by the Board under this head, consists chiefly of petty works connected with the Salt Department, which are to be executed under the superintendence of the Deputy Collectors in charge of that department. The Government observe that no provision has been made for some works which are urgently required, and have been recommended by the local officers. They therefore resolve to include in the

allotments for 1867-68 provision for the undermentioned works to be carried out by the Revenue Officers:—

District.	Name of work.	Amount of Estimate.	Computed expenditure up to 31st March 1867.	Allotment for 1867-68.
		RS.	RS.	RS.
Ganjam	Addition of a room to the present Salt Office at Ganjam.	350	.....	350
Do.	Roads at Nowpada within the Salt Station.	7,500	.....	7,500
Vizagapatam	Carrying the present ditch around the Salt works at Itchapore.	2,280	.....	2,280
Madras	Salt Cutcherries at Ennore, Pulidiwakam, Kautoor, Vullcor, and Vayaloor.	13,360	.....	9,570
	For providing additional storage room.	61,300	53,000	8,300
South Arcot	Gravelling and turfing the Mercanum and Candadoo Salt Platforms.	4,500	.....	4,500
South Canara... ...	Salt Koties...	.....	.....	20,000
Malabar	Salt Gollahs	.....	.....	22,500
				75,000

The total provision made in the Budget for petty salt works amounts to Rupees 2,00,000. The estimated revenue from salt, in 1867-68, amounts to Rupees 124,00,000, and so the outlay now proposed will be less than $1\frac{3}{4}$ per cent. on the revenue.

44. Agreeably to the orders of the Government of India, the maintenance of all petty irrigation works in five districts will be transferred experimentally to the charge of the Revenue Department from 1st April 1867. Provision will, therefore, be made in the Budget for the necessary repairs in each district, to the extent specified in the margin. These sums include an allowance of nearly ten per cent. for Petty Establishments. The Controller of Public Works Accounts has just furnished the Statement of Irrigational Conservancy Establishments to be included in the Budget now before Government, pursuant to the Order in the Public Works Department, dated 31st October 1866, No. 3,458. The total amount of this list, viz., Rupees 14,243, and the amount of Rupees 2,940, provided by the Board under "26 Miscellaneous" for Neeranikam Establishments, will be entered under "Petty Construction and Repairs."

Public Works Order, 25th Oct. 1866, No. 3,408.
Do. ,, 25th ,, ,,

	£s.
Vizagapatam	41,000
Tanjore	1,25,000
Madras	98,000
North Arcot	66,000
Nellore	45,000
Total...	3,75,000

Copies of the Statement will be furnished to the Board of Revenue and the Accountant General.

45. The total estimate passed under "Petty Construction and Repairs" is Rupees 5,92,200.

Proceedings of the Madras Government, Revenue Department,
8th December 1866.

46. Treasury and Preventive Guards.—The estimate under this head, amounting to Rupees 2,83,400, according to the estimate furnished to the Board by the Inspector General of Police, is passed.

47. The Government must again point out to the Board the necessity of using round sums as much as possible in the several Budget Estimates.

48. With these remarks the Government resolve to transmit the Budget, as revised, to the Accountant General.

(True Extract.)

Secretary to Government.

To the Accountant General, with Budget.
,, the Board of Revenue.
,, the Judicial Department.
,, the Financial Department.
,, Public Department.
,, the Public Works Department.

Financial 1866 Dept.

Rec'd Gov't Rec'r Dept.
Dec. 3, 309

Ref'd Dec. 5th

No 500

Covering the orders
passed in the Budget
Estimate of the Board
of Revenue for 1867/68
17th Dec. 1866 No. 481.

Referred

41. 42.