M.R.O. 1—77,006—8-6-31.

(1) Number of pages 18

(2) Date of repair 13-10-39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	Letter 263	Press / ~~Mis.~~
23-24.		
Dated	15-6-	18 89.

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23-24

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,

28th June 1869.

No. 23. Read the following Proceedings of Government in the Revenue Department, dated 8th June 1869, No. 1615.

List of works of "Petty Construction and Repairs" for 1869-70, submitted by the Board of Revenue, approved. } Vide Proceedings, Revenue Department, dated 8th June 1869, Nos. 175 and 176.)

No. 24. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 15th June 1869, No. 263.

Referring to clause 2 of paragraph 11 of your letter, dated the 31st March last, No. 2000A, I am directed by His Excellency the Governor in Council to transmit a copy of the List of Works under "Petty Construction and Repairs" for 1869-70, together with a copy of the Proceedings of this Government thereon in the Revenue Department, dated the 8th instant, No. 1615.

(Signed) R. S. ELLIS,
Chief Secretary.

Ead, J. Wright.

1869.

FINANCIAL DEPARTMENT.

From The Chief Secretary to Government, Fort Saint George,

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

Dated 15th *June* 1869.

Read.

No. 263. Enclosure.

JUNE.

Nos. 23-24.

Transmitting the List of Works under "Petty Construction and Repairs" for 1869-70, with a copy of the Proceedings of Government in the Revenue Department thereon.

(2)

Proceedings of the Madras Government, Revenue Department, 8th June 1869.

No. 175. Read the following Proceedings of the Board of Revenue, dated 7th May 1869, No. 3,099 :—

With reference to paragraph 29 of the Proceedings of Government, dated 30th November 1868, No. 2,998, the Board resolve to submit to Government their Budget list of Works under Petty Construction and Repairs for 1869-70.

2. It will be observed that the list of Original Works and Repairs have been prepared this year for the first time in the Budget form, with columns to exhibit the estimates for the works and computed expenditure in 1868-69, as from the mere list of works hitherto submitted by the Collectors, it was impossible to ascertain these particulars without either going to Collectors for information, or referring to correspondence.

3. The Board will notice separately such items in the Collectors' Budgets as have been deemed unnecessary, and omitted in the general Budget prepared in this office.

4. The provision made by the Commissioner of the Neilgherries, under Land Revenue, for repairs to the market building, amounting to Rupees 100, has been omitted, as the work does not properly appertain to Petty Construction and Repairs, but should be performed by the Municipality.

5. In the list submitted by the Collector of Madras provision is made under salt for the works noted in the margin. These have been struck out by the Board, as they are provided for in the Public Works Budget. The Collector of Nellore has provided funds for the works noted in the margin. These are also struck out, as Government directed the necessary orders for their execution to be issued in the Department of Public Works, in their Proceedings, dated 4th June 1867, No. 1,253, and 7th October 1868, No. 2,582. The Board request that the Government, in the Public Works Department, will allot funds during the current year for these works, as well as those noted in the margin.

	Rs.
Gravelling the road from Cheyur to Chotpaukum, and constructing three Culverts	2,554
Road from Chunampet northwards to join that between Cheyur and Chotpaukum.	10,000

	Rs.
Salt Cutcherry at Kanuparty	1,060
Extending and improving the Salt platform at Biramguntah	4,000

Government Order, dated 2nd April 1869, No 885.

	Rs.
Godavery.—Improvements to the Salt works at Peemaguduru, and for re-opening those at Mogultur	11,810

Government Order, dated 14th April 1869, No. 1,012,

	Rs.
Kistna.—Salt Cutcherry at Kotampurra	2,000

6. It will be seen from the Budget that the allotments under the several heads of Land Revenue, Customs and Salt have been confined to the sums sanctioned by Government, in their Proceedings, dated 30th November 1868, No. 2,998. The Board take this opportunity to point out, for the information of Government, that the reduced allotments under the heads of Land Revenue and Customs and the absence of any under Miscellaneous, prevented them from providing for several works. In Malabar alone, the cost of pandals amounts to no less than 3,000 Rupees a year, but, in consequence of the limited provision under Land Revenue, the Board are obliged to sanction funds from the General Savings under Land Revenue. For Tappal huts and the like, no sums can be provided for want of any allotment under

Miscellaneous. To provide for these works, the Board, in their Proceedings, dated 28th October 1868, No. 7,721, paragraph 31, proposed a sum of Rupees 2,50,000, as particularized in the margin; but the Government have reduced it to Rupees 2,00,000, striking out "Miscellaneous," and providing very small sums under other heads except salt. The Board, therefore, now solicit that sufficient funds may be allotted in future years under the several heads, to admit of provision being made for such works as are mentioned above.

	Rs.
Land Revenue	10,000
Customs	5,000
Salt	2,34,000
Miscellaneous	1,000
	2,50,000

7. The total allotment for the current year, inclusive of the reserve of Rupees 25,000, amounts to Rupees 2,00,000, as particularized below :—

Land Revenue.		
Neeranikum Establishment	4,000	
Original works	245	
Repairs	1,755	
		6,000
Customs.		
Original works	1,800	
Repairs	200	
		2,000
Salt.		
Original works	1,21,218	
Repairs	45,782	
		1,67,000
Reserve		25,000
Total		2,00,000

8. The several works entered in the list are to be executed by the Revenue Department, with the exception of those in Madras, which are especially entrusted to Mr. Fraser, the Civil Engineer.

9. With reference to the Proceedings of Government, dated 9th December 1868, No. 3,062, the Board have added to the Budget now submitted an Appendix showing the actual expenditure in 1867-68, the first year in which Petty Works were separately budgetted, and the estimates for 1868-69 and 1869-70.

10. In conclusion, the Board solicit that the early sanction of Government may be granted to the Budget now submitted.

No. 176. ORDER THEREON, 8th June 1869, No. 1,615.

Miscellaneous.

THE list of works under "Petty Construction and Repairs" for 1869-70, submitted with the Board's Proceedings above recorded, is approved.

2. Paragraph 5 of the Board's Proceedings will receive consideration in the Public Works Department. Orders have already been issued from that Department for the provision of funds for some of the works alluded to by the Board.

Proceedings of the Madras Government, Revenue Department,
8th June 1869.

3. A copy of the list now sanctioned will be submitted to the Government of India, through the Financial Department, with reference to Clause 2, paragraph 11 of their Financial Secretary's letter, dated 31st March 1869, No. 2,000 A.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.
,, the Public Works Department.
,, the Financial Department.

Ed. E. C. Shunker.

Govt. of India, 1869. 2000.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated June, 8th.

Recd. Encl.

G. O., 8th June 1869, *No.* 1,615.

JUNE.

Nos. 175-176.

Works of Petty Construction and Repair.—List for 1869-70 submitted by the Board of Revenue, approved.

No. 2000A.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

To

THE CHIEF SECY. TO THE GOVT. OF FORT SAINT GEORGE.

FORT WILLIAM, *the* 31*st March* 1869.

SIR,

I am directed to acknowledge the receipt of your letter No. 579, dated the 18th December 1868, forwarding the Budget Estimates of the Revenues and Receipts and of the Civil Expenditure of the Madras Presidency for the official year 1869-70, and in reply to communicate for the information of the Madras Government the following orders and observations.

2. The local Estimate of Revenues and Receipts has been modified as follows:—

	Local.	Financial Dept.
	Rs.	Rs.
Land Revenue	4,30,88,000	4,30,12,000
Tributes and Contributions from Native States	34,46,000	34,46,000
Forest	4,70,000	4,70,000
Excise on Spirits and Drugs	50,00,000	50,00,000
Assessed Taxes	7,50,000	10,40,000
Customs	25,50,000	30,00,000
Salt	1,10,00,000	1,10,10,000
Stamps	38,00,000	39,00,000
Mint	1,06,000	1,06,000
Law and Justice	7,55,000	8,75,000
Police	4,32,000	4,32,000
Marine	30,000	30,000
Education	58,000	58,000
Interest	1,28,000	1,28,000
Miscellaneous	18,54,000	20,00,000

3. Under Land Revenue, Rs. 3,00,000 have been struck out of the local estimate with reference to the falling off in the Land Revenue receipts during the nine months of the current year, while credit has been taken for Rs. 2,24,000, being the estimated amount of proceeds from the sale of waste lands during the ensuing year.

4. Under Assessed Taxes, Rs. 10,40,000 have been assumed as the probable receipts of the new Income Tax, allowance having been made for an increase over the realizations of the Certificate Tax of the current year.

5. The estimates for Customs, Stamps, Law and Justice, and Miscellaneous have been raised with reference to the actuals of previous years.

6. Under the head of Expenditure, the local estimates have been adopted with the following exceptions :—

Interest on Service Funds, &c.—The amount Rs. 8,39,100 under the head "Interest on Service Funds, &c.," has been reduced by a sum of Rs. 18,000 in consequence of the abolition of the Police Superannuation Fund.

7. *Land Revenue.*—For Land Revenue charges the grant has been limited to Rs. 42,03,400 by the following alterations. The estimate for Assistant Collectors, less one-fifth provided under Law and Justice, is for Rs. 2,40,000, but this greatly exceeds the actuals of 1867-68, which amount to only Rs. 1,40,240, and it suggests a reduction of a lakh of Rupees, especially as the latest Civil List shews that there are about thirty-nine Covenanted Assistants, exclusive of those chargeable to higher acting appointments, in the room of officers absent in Europe, &c. The estimate has accordingly been reduced by Rs. 50,000, which still leaves Rs. 50,000 in excess of the actuals of 1867-68.

Estimate for Assistant Collectors.

	No.	Gross amount.	Four-fifths under Land Revenue.
		Rs.	Rs.
1865-66	23	1,23,900	99,120
1866-67 (12 months) .	40	1,95,300	1,56,240
1867-68	41	1,75,300	1,40,240
1868-69	68	3,00,000	2,40,000
1869-70	68	3,00,000	2,40,000

The charge for establishments of Collectors shews an increase of Rs. 38,050 over the actuals of 1867-68, but no fresh sanctions have warranted this increase of expenditure. On the contrary, about Rs. 22,000 of charge for Escheat Establishments in Malabar and a Demarcation Establishment have been transferred to other heads; Rs. 40,000 have accordingly been disallowed.

Charge for Establishments of Collectors.

		Rs.
Actuals	1865-66	17,50,980
„	1866-67	17,12,010
„	1867-68	17,12,430
Budget Estimate	1868-69	17,69,040
Regular Estimate	„	17,51,600
Actuals (7 months)	„	10,07,980
„ (12 months)	„	17,27,930
Budget Estimate	1869-70	17,50,480

From the provision for travelling and tentage allowances, Rs. 25,000 have been struck out with reference to the actuals of 1867-68, which exceeded the previous year's grant by Rs. 20,000.

Under "Revenue Survey" you state in para. 20 that the estimate for 1869-70 has been reduced to the lowest amount possible, consistent with the requirements of the service. But in 1867-68 the estimate largely exceeded the actuals, and in 1868-69 there is probability of a still larger excess, judging from the actuals for seven months. It is sufficient to allow the amount of actual expenditure in 1867-68, plus Rs. 64,710, or a sum nearly

Revenue Survey.

	Estimate.	Actuals.	More than actuals.	Less than actuals.
	Rs.	Rs.	Rs.	Rs.
1864-65 ...	5,03,670	4,41,230	62,440	...
1865-66 ...	4,50,000	4,83,580	...	33,580
1866-67 (11 mos.)	4,59,600	5,33,680	...	74,080
1867-68 ...	6,51,000	6,02,290	48,710	...
1868-69 ...	7,15,200	6,28,060*	87,140	...
„ (7 mos.)	...	3,66,370	...	...
1869-70 ...	7,17,000	...	...	...

* At the rate of the actuals for 7 months.

	Rs.
Estimate 1869-70	7,17,000
Ditto 1867-68	6,51,000
	66,000

equal to that, by which the estimate for 1869-70 exceeds the estimate for 1867-68, thereby retrenching Rs. 50,000. On the other hand, Rs. 7,983 have been added on account of official postage, with reference to the estimate of the Director General of the Post Office.

The Government of Madras is correct in the opinion that the establishment employed for making over land to the Irrigation and Canal Company should be charged in the Public Works Department.

8. *Excise on Spirits and Drugs.*—The figures in the margin show an increase of upwards of Rs. 30,000 in the estimates of 1868-69 and 1869-70 over the actuals of 1867-68. The increase in 1868-69 was made to provide partly for the enhancement in the prices of Colombo arrack and Palmirah jaggery, and partly to meet the registration charge on the Abkaree leases on the re-sale of the Abkaree farms in 1868-69. Though one of these causes was apparently peculiar to the year 1868-69, and though the revenue for 1869-70 is estimated at somewhat less than the amount in 1867-68, in which year the charge was only Rs. 2,16,120, yet the larger estimate of Rs. 2,51,000 is retained for 1869-70; Rs. 15,000 have accordingly been disallowed.

Years.	Charges.		Revenue.	
	Estimates.	Actuals.	Estimates.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1865-66 ...	.....	2,70,420	..... (12 months)	41,47,180 (11 months)
1866-67 (11 mos.)	1,94,400	1,95,670	41,00,000	42,74,520
1867-68 ...	2,17,000	2,16,120	56,50,000	50,64,910
				Regular Estimate.
1868-69 ...	2,50,000	.....	53,00,000	51,00,000
1869-70 ...	2,51,000	.....	50,00,000	.....

9. *Assessed Taxes.*—To the estimated provision under Assessed Taxes Rs. 16,800 have been added, making altogether Rs. 25,000 as the charges for collecting the new Income Tax.

10. *Customs.*—Under "Customs," Rs. 390 have been deducted on account of official postage.

11. *Salt.*—The charges for the provision of Salt and the Salt Revenue are estimated for 1869-70 at Rs. 12,71,200 and Rs. 1,10,00,000 respectively. On comparing the figures of the Budget Estimates of receipt and charge from 1864-65, it appears that the charges were steadily assumed at a progressively increased rate in the estimates in expectation of an increase of revenue, but that the actuals always fell short of the estimates on both sides. The Accountant General's explanations of differences also show that he increased the charges proportionately to the increase of revenue. The revenue for this year being estimated at the same amount as in 1867-68, and the actual charges for the provision of Salt in that year having been Rs. 9,80,760, a sum of Rs. 10,21,200 has been allowed for 1869-70, and the remainder Rs. 2,50,000 has been struck out.

Years.	Charges for provision of Salt.		Salt Revenue.	
	Budget.	Actuals.	Budget.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1863-64 ...	...	6,93,980	...	89,92,720
1864-65 ...	11,79,440	11,80,960	1,03,00,000	1,03,60,780
1865-66 ...	12,07,710	10,58,070	1,06,00,000	1,01,27,600
1866-67 (11 mos.)	11,08,810	10,53,300	1,11,37,500	1,04,75,730
1867-68 ...	13,42,830	9,80,760	1,24,00,000	1,09,38,020
1868-69 ...	14,03,500	...	1,31,00,000	...
,, Regular	10,71,000	...	1,10,10,000	...
1869-70 ...	12,71,200	...	1,10,00,000	...

A sum of Rs. 1,92,000 is entered for Construction and Repairs of Petty Salt Works. This is Rs. 50,000 less than the estimate for the previous year, and the Madras Government considers it the smallest possible amount. The

provision is therefore allowed, subject to the submission of the promised detail of works to be executed from the allotment.

	Discount.		Revenue from Sale of Stamps.	
	Estimate.	Actuals.	Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1864-65	77,490	76,800	22,80,000	26,17,960
1865-66	77,000	92,270	26,80,000	29,88,270
1866-67 (11 months) ...	75,330	92,790	25,55,000	27,55,300
1867-68	93,100	1,19,000	30,30,000	34,72,100
1868-69	1,27,000	.....	42,25,000	
„ Regular ...	1,25,000	.....	37,50,000	
1869-70	1,22,000	.....	37,40,000	

12. *Stamps.*—From the amount estimated under Stamps, Rs. 800 have been deducted on account of official postage.

13. *Mint.*—With reference to the recommendation of the Madras Government in paragraph 23, the charge of Rs. 7,280 for a Deputy Assay Master has been struck out. A further retrenchment of Rs. 1,200 has been made under this head by the transfer to "Miscellaneous" of Rs. 1,000 on account of stores, and by a reduction of Rs. 200 in the charge for official postage.

The abolition of the Madras Mint has been recommended to the Secretary of State for India.

14. *Administration and Public Departments.*—Rupees 4,080 have been added under "Administration and Public Departments" on account of official postage.

15. *Law and Justice.*—Rupees 20,000 have been disallowed from the estimate for the "High Court" on account of savings which accrue from the actual expenditure falling short of the sanctioned scale of charge.

High Court.

		Rs.
1865-66	Actuals	4,48,750
1866-67	„ (11 months)	4,05,440
1867-68	„	4,41,300
1868-69	Budget	4,51,160
„	Regular	4,13,800
„	Actuals (7 months)	2,23,890
1869-70	„ (12* months)	3,83,810
	Budget	4,50,920

* At the rate of 7 months' actuals.

Civil and Sessions Courts.—A sum of Rs. 12,000 for a Commissioner and another of Rs. 4,400 for an Assistant Commissioner for the Neilgherries have been entered as new charge under "Civil and Sessions Courts" under the operation of a local Act* which has received the assent of the Governor General in Council. Corresponding amounts are entered under "Land Revenue" as the moiety of charge for that head, making an aggregate charge of Rs. 32,800 for these two officers. I am to request that, with the permission of His Excellency the Governor in Council, you will be good enough to submit, for the approval of the Government of India, propositions for fixing their salaries, which require the same financial sanction as any other salaries.

* Madras Act No. I of 1868.

The estimate for Ministerial Establishments provides a sum of Rs. 43,000 for increase to the salaries of Uncovenanted Judges and their establishments. With advertence, however, to the saving which occurs in the actual expenditure, as compared with the Budget grant, Rs. 13,000 only have been allowed, pending the receipt of the revised scheme called for in 1867, the remaining Rs. 30,000 being struck out.

From the provision for travelling allowance of Judges, &c., a sum of Rs. 4,000 has been disallowed, with reference to the actuals of the past three years and the estimate for 1868-69.

Travelling Allowance of Judges.

		Rs.
1865-66	Actuals	1,310
1866-67	„ (11 months)	1,770
1867-68	„	2,300
1868-69	Budget	2,500
„	Regular	2,500
„	Actuals (7 months)	1,450
1869-70	Budget	7,200

Criminal Courts.—Four-fifths of an excess charge for Assistant Collectors and Magistrates and for Tehseel establishments, and travelling and tentage allowances, having been retrenched "under Land Revenue" to the amount of Rs. 1,15,000, the remaining fifth, amounting to Rs. 28,000, might fairly be disallowed under the head of Criminal Courts, but the Governor General in Council considers it sufficient to retrench Rs. 23,000.

The law charges have been estimated at Rs. 25,550, and the Accountant General explains that this estimate is based on the probable requirements of the ensuing year. But having regard to the actuals for the years 1867-68 and for seven months of 1868-69, Rs. 5,000 have been retrenched. On the other hand, Rs. 48,390 have been added to the head of "Law and Justice" on account of official postage.

16. *Ecclesiastical.*—Seeing that the same provision at Rs. 500 a month, *viz.*, Rs. 90,000, has been made for fifteen Assistant Chaplains in 1869-70 as for fourteen in 1868-69, the excess, amounting to Rs. 6,000, is disallowed, while Rs. 410 have been added on account of official postage.

17. *Medical Services.*—The provision of Rs. 7,200 for the difference between the old scale of allowances to Medical Officers for the executive charge of District Jails, and that authorized in the Financial Resolution of 31st December 1867, has been struck out, as in no case is the old rate of allowance admissible in conjunction with the new scale of Civil consolidated salary.

	Actuals.				Budget.	Regular.	Actuals.	Budget.
	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1868-69.	1868-69. (7 months)	1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment and contingent charges	1,96,270	2,23,730	2,29,880	3,17,010	3,66,210	3,47,600	2,00,790	4,11,790
Vaccine Establishment	38,520	66,390	61,940	78,800	86,540	76,300	43,590	86,210
Hospitals and Dispensaries	2,12,840	1,75,640	1,78,220	2,15,400	2,09,110	2,68,500	1,34,880	3,28,260
Lunatic Asylum ...	19,330	20,950	20,340	37,250	35,910	44,900	26,020	51,350
Chemical Examiner ...	5,820	6,140	9,450	14,640	14,730	14,700	8,570	14,730
Health Officer's Department	.....	.....	.....	.....	.....	.....	240	23,220
Total ...	4,72,780	4,92,850	4,99,830	6,63,100	7,72,500	7,52,000	4,13,890	9,15,740
Excess over 1865-66							4,22,890	

The travelling allowances and contingent charges of the Medical Establishment in Madras have been reduced by Rs. 2,000 with reference to the actuals of previous years, and on the same ground a further reduction of Rs. 5,000 has been made in the contingent expenses of the Vaccine Department.

Travelling allowances and contingent charges.		Vaccinators' Department.	
	Rs.		Rs.
1863-64	7,830	1865-66	3,530
1864-65	6,740	1866-67 (11 months)	740
1865-66	8,240	1867-68	5,630
1866-67	5,000	1868-69, Budget	12,120
1867-68	4,350	„ Regular	7,800
1868-69, Budget	8,530	„ Actuals (7 months)	3,850
„ Regular	8,500	„ „ (12 „ at rate of 7 months) ...	6,600
„ Actuals (7 months) ...	3,560	1869-70	12,210
1869-70, Budget	8,690		

Hospitals and Dispensaries.—With reference to the provision made in the estimate for diet for inmates of the Lock Hospital in Madras, I am to enquire whether it is possible to recover the charge from the persons who are dieted.

In respect to the large charge for improved pay of Apothecaries and Dressers, I am to express a hope that the new pay is not being given to all, but to those only who, in qualifications, strictly conform to the conditions of the General Order which sanctioned the revision of pay.

Stationery and Printing.—The contingent expenses and the charge for purchase of stationery in India are as follow, *viz.*—

		Contingent expenses.	Purchase of stationery in India.	Total.
		Rs.	Rs.	Rs.
Actuals	1864-65	3,510	50,560	54,070
	1865-66	740	91,810	92,550
	1866-67	80	99,720	99,800
	1867-68	300	98,850	99,150
Estimate ...	1869-70	8,950	1,05,000	1,13,950

The charge has more than doubled since 1864-65, notwithstanding the injunction of the Secretary of State for India that articles procurable from Europe on indent should not be bought in this country. Rs. 16,000 are retrenched in the hope that the Government of Madras will endeavour to reduce the expenditure a little below the actuals of 1867-68. For Printing charges, Rs. 2,52,740 are estimated against an actual of Rs. 2,33,980 in 1865-66, and of Rs. 2,38,970 in 1867-68; but Rs. 13,000 are disallowed, there being no sufficient explanation of the excess over the actuals of 1867-68. Other Rs. 11,000, making an aggregate retrenchment of Rs. 40,000, have been disallowed by a clerical error, and the amount will be restored if it cannot be met by savings under other heads.

A further reduction of Rs. 4,308 has been effected under this head by the transfer to "Miscellaneous" of the freight on Stationery stores, while Rs. 688 have been added on account of official postage.

19. *Political Agencies and other Foreign Services.*—To the estimate for "Political Agencies and other Foreign Services," Rs. 370 have been added on account of official postage.

20. *Miscellaneous.*—The noticeable items under this head are—

(1.) Contribution to Municipal Funds in Mofussil Towns.

(2.) Assessment on the value of Government buildings in the same towns.

In respect to the first item, which shows an increase of Rs. 1,55,000 over the Budget of 1868-69, I am desired to remark that in the degree that Government pays Municipal assessment on Government buildings, its separate contribution to Municipal Funds might be lessened. It is desirable to review the Government expenditure on account of Mofussil Municipalities separately from that on account of the Presidency Town; but it cannot be gathered with certainty from the Budget Estimate what sums, on the one hand, are paid for the Police of Mofussil Towns, and to Mofussil Municipalities as assessment on Government buildings, or as grants towards their general or other expenditure; and what sums, on the other hand, are contributed by those Municipalities towards the cost of the Government Police which is maintained for them. I am to request that the necessary particulars on these points, taken from the actuals of 1866-67 and 1867-68, and the Budget Estimate of 1869-70, may be furnished.

The mode of exhibiting the Police charge in the books of the Accountant General also calls for attention. Instead of the entire cost of Municipal Police, as recovered from Municipalities, being credited to Police on the receipt side, and the full cost of Municipal Police as well as ¼ cost of Municipal Police

payable by Government being debited respectively to "Police" and "Miscellaneous," the net or real contribution by Municipalities, *viz.* ¾ cost (after deducting ¼ payable by Government), should be credited as Police receipts, leaving the full cost only on the other side as Police charge.

21. Under "Miscellaneous" an addition of Rs. 3,58,600 has been made on account of freight of stores transferred from other departmental heads of service

22. The Estimates for "Forest," "Marine," "Police," "Jails," and "Education, Science, and Art" will be noticed separately.

23. The sanctioned grants under all the heads of service are as follow:—

Heads of Service.	Amount of sanctioned Grants.
	Rs.
Interest on Service Funds and other Accounts	8,21,100
Allowances, Refunds, and Drawbacks	1,36,000
Land Revenue	42,03,400
Forest	3,51,000
Excise on Spirits and Drugs	2,36,000
Assessed Taxes	25,000
Customs	1,76,600
Salt	14,72,000
Stamps	1,57,900
Mint	1,33,300
Administration and Public Departments	13,77,400
Law and Justice	44,13,500
Police	35,57,300
Marine	97,400
Education, Science, and Art	10,62,300
Ecclesiastical	4,29,800
Medical Services	9,01,500
Stationery and Printing	3,41,700
Political Agencies and other Foreign Services	1,01,200
Allowances and Assignments under Treaties and Engagements	46,12,300
Miscellaneous	13,08,600
Superannuation, &c., Allowances	30,38,300

I have the honor to be,

SIR,

Your most obedient Servant,

R. B. CHAPMAN,

Offg. Secretary to the Government of India.

Copy forwarded to the Comptroller General of Accounts and to the Accountant General, Madras.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

To

No 2000A.

Dated, Fort William, the 31*st March* 1869.

Received

O. S. G. P.—No. 1182S C. F.—9-4-69—40.

Dept of North Brit. & Nor. Dist.

Financial Department.

No. 263.

To The Secretary to the Government of India.
Financial Departt.

Sir,

Referring to clause 2 of paragraph 11 of your letter dated the 31st March last No 2000 A, I am directed by His Excellency the Governor in Council to transmit a copy of the List of works under "petty construction and repairs" for 1869-70, together with a copy of the Proceedings of this Government thereon in the Revenue Department dated the 8th instant No. 1615.

Fort St George
15 June 1869

Let it be

1869.

Financial DEPARTMENT.

From

The Chief Secretary to Government,
Fort Saint George.

To

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

Dated June 15. 1869.
Read.

No. 263
Enclosure.

28. 24.

Transmitting the list of works under "petty construction & repairs" for 1869-70 with a copy of the Prs. of Govt. in the Rev. Dept. thereon.