M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras,

Financial DEPARTMENT.

G.O. No.	288	Press ~~Mis.~~
33-34.		
Dated	4-3-	1933.

11/15

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
4th March 1873.

No. 33. Read Proceedings of Government in the Revenue Department, dated 19th December 1872, No. 1699 :—

ABSTRACT.—Budget Estimate of Charges submitted by the Board of Revenue for 1873-74 revised and forwarded to the Accountant-General.

No. 34. ORDER THEREON, 4th March 1873, No. 288.

The Governor in Council sanctions the estimated charge of Rupees 1,08,000 for 1873-74 for the District Tappal in this Presidency, and directs that the charge be included in the Budget Estimate for Provincial Services.

2. The Board of Revenue will be requested to furnish, for the information of Government in this Department, a detailed list of the District Postal Stations and of the establishment employed at each station.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Accountant-General.

Exd. J. Wright.

No. 137. Read the following Proceedings of the Board of Revenue, dated 11th November 1872, No. 2,185 :—

THE Budget of receipts for 1873-74 having been already despatched, the Board now lay before Government the Budget Estimate of charges, with the following observations.

2. REFUNDS AND DRAWBACKS—*Land Revenue.*—The Collectors estimate this charge at Rupees 33,000, which is Rupees 1,000 in excess of the sanctioned grant for the current year, and Rs. 2,000 more than the actuals of 1871-72. The probable amount of the actual charge for 1872-73 under this head, calculated with reference to the actuals of the first five months, and those of the last seven months of the preceding year, are Rupees 48,000. This item of expenditure is of a very uncertain nature, and the Board see no ground to modify the Collectors' estimates.

Years.		RS.	
1865-66	...	59,413	Actuals.
1866-67	...	1,44,211	do.
1867-68	...	10,487	do.
1868-69	...	20,254	do.
1869-70	...	1,17,516	do.
1870-71	...	80,385	do.
1871-72	...	30,924	do.
1872-73	...	32,000	Estimate.
1873-74	...	33,000	Collectors' estimate.
		33,000	Board's do.

3. *Assessed Taxes.*—The estimates of the Collectors under this head amount to Rupees 9,860, which is nearly 5,100 Rupees short of the sanctioned grant for 1872-73, and Rupees 20,000 below the actuals of 1871-72. The tax having been reduced, the actuals in 1872-73 are not likely to exceed Rupees 8,400, and the Collectors' estimates seem fair. The Board adopt them, taking the total in round numbers at Rupees 10,000.

Years.		RS.	
1867-68	...	57,555	Actuals.
1868-69	...	45,578	do.
1869-70	...	35,303	do.
1870-71	...	17,331	do.
1871-72	...	29,017	do.
1872-73	...	15,000	Estimate.
1873-74	...	9,860	Collectors' estimate.
		10,000	Board's do.

4. *Customs.*—The Collectors estimate the refunds under this head at Rupees 8,550, which is nearly 1,500 Rs. below the sanctioned grant for the current year, and Rupees 700 below the actuals of 1871-72. The regular estimate of this charge for 1872-73, calculated on the actuals of the first five months and those of the last seven months of the preceding year, amounts to Rupees 7,800. Considering the actuals of 1871-72, and the probable charge under this head during 1872-73, the Board would retain the Collectors' estimate for 1873-74, but take it in round numbers as Rupees 9,000.

Years.		RS.	
1865-66	...	98,169	Actuals.
1866-67	...	13,487	do.
1867-68	...	13,588	do.
1868-69	...	11,671	do.
1869-70	...	6,187	do.
1870-71	...	18,133	do.
1871-72	...	9,217	do.
1872-73	...	10,000	Estimate.
1873-74	...	8,550	Collectors' estimate.
		9,000	Board's do.

Govt. of [illegible]

FINANCIAL.

To

THE REVENUE DEPARTMENT,

&c., &c.,

Dated March, 4th.

Read.

G. O., 4th March 1873, No. 288.

MARCH.

Nos. 33-34.

Sanctioning, the estimated charge for 1873-[illegible] for the District Tappal in the Madras Presidency and requesting the Board of Revenue to furnish detailed list of the District Postal Stations and the establishment employed at each station.

Years.		Rs.	
1865-66	...	36,645	Actuals.
1866-67	...	44,151	do.
1867-68	...	48,740	do.
1868-69	...	61,169	do.
1869-70	...	72,115	do.
1870-71	...	73,211	do.
1871-72	...	70,496	do.
1872-73	...	75,000	Estimate.
1873-74	...	74,600	Collectors' estimate.
		70,000	Board's do.

5. *Stamps.*—The Collectors' estimate under this head amounts to Rupees 74,600, which is slightly below the sanctioned grant for the current year. Looking to the actuals of 1871-72, and to the probable actuals of 1872-73, (Rupees 68,937,) the Board consider that 70,000 Rs. will be sufficient for 1873-74.

Years.		Rs.	
1865-66	...	14,532	Actuals.
1866-67	...	16,864	do.
1867-68	...	25,575	do.
1868-69	...	29,681	do.
1869-70	...	31,661	do.
1870-71	...	43,188	do.
1871-72	...	42,523	do.
1872-73	...	32,000	Estimate.
1873-74	...	44,790	Collectors' estimate.
		44,000	Board's do.

6. *Miscellaneous.*—The actuals under this head for 1871-72 amount to Rupees 42,523. The Collectors' estimate amounts to Rupees 44,790, which exceeds the sanctioned grant for 1872-73 by about 13,000 Rupees. As remarked in the Board's report upon the current year's Budget, the items composing this head of charge are of so varied a nature that it is difficult to fix with any precision the probable figure for any one year. The amount that will probably be required during the current year 1872-73 is Rupees 40,300. Under these circumstances the Board adopt the Collectors' estimate, only reducing it by Rupees 790 to make the round sum of Rupees 44,000.

7. *Drawbacks.*—The estimate of the Collectors is 42,100 Rupees for 1873-74 against a grant of 36,000 Rupees for the current year, and Rupees 47,823 the actuals of 1871-72. The probable charge under this head during 1872-73 (Rupees 47,128) nearly corresponds with the actuals of 1871-72. The Collectors' estimate which is fair will be adopted for 1873-74, but in round numbers as Rupees 42,000. It must be remarked that in the northern Districts, although no actual expenditure was incurred in 1871-72, provision has been made to meet any unexpected demands.

Years.		Rs.	
1865-66	...	50,098	Actuals.
1866-67	...	54,069	do.
1167-68	...	37,318	do.
1868-69	...	35,545	do.
1869-70	...	27,279	do.
1870-71	...	35,133	do.
1871-72	...	47,823	do.
1872-73	...	36,000	Estimate.
1873-74	...	42,100	Collectors' estimate.
		42,000	Board's do.

Years.		Rs.	
1865-66	...	2,58,887	Actuals.
1866-67	...	2 72,782	do.
1867-68	...	1,93,263	do.
1868-69	...	2,03,898	do.
1869-70	...	2,90,061	do.
1870-71	...	2,67,381	do.
1871-72	...	2,30,000	do.
1872-73	...	2,30,000	Estimate.
1873-74	...	2,12,900	Collectors' estimate.
		2,38,000	Board's do.

8. The total estimate of refunds and drawbacks for 1873-74 thus comes to Rupees 2,08,000 as detailed in the margin.* Adding to this Rupees 30,000 for the reserve usually kept to meet unforeseen and emergent expenditure, it amounts to Rupees 2,38,000 against a sanctioned grant of Rupees 2,30,000 for 1872-73. The actuals of 1871-72 are also 2,30,000 Rupees.

* Refunds—

		Rs.
Land Revenue		33,000
Assessed Taxes		10,000
Customs		9,000
Stamps...		70,000
Miscellaneous		44,000
		1,66,000
Drawbacks		42,000
		2,08,000
Add Reserve...		30,000
Total...		2,38,000

9. Land Revenue.—The charges under this head are as usual shown separately under the two sub-divisions of "Salaries and expenses," and "Miscellaneous."

10. *Salaries and Expenses.*—The seven items of expenditure which are exhibited in the subjoined table have been as usual estimated by the Collectors

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according to the full sanctioned scale. Adverting, however, to the observations of Government in paragraph 3 of their Order, dated 21st December 1871, No. 2,161, on the current year's Budget, the Board resolve to revise the Collectors' estimates with reference to the actuals of past years. The Collectors' estimates amount to Rupees 10,07,403, including provision made for the additional Sub-Collector in Tinnevelly, but the Board consider that Rupees 7,39,000 will be sufficient as will be seen from the figures noted below. This is exclusive of the salary of the additional Sub-Collector to be employed in Tinnevelly, which will be budgeted for in the Settlement Department—*Vide* G. O., dated 6th September 1872, No. 1,289 :—

Items.	Actuals.					Sanctioned Estimate of 1872-73.	Regular Estimate for 1872-73.	Estimate, 1873-74.	
	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.			Collectors' Estimate.	Board's Estimate.
	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1. Collectors	4,69,129	4,38,413	3,98,292	3,39,011	3,18,480	4,99,000	3,02,865	5,50,200	4,00,000
2. Fixed Tent allowance for do.	19,865	19,445	19,570	20,189	19,953	19,000	19,442	21,001	20,000
3. Sub-Collectors	1,95,379	1,71,845	1,62,515	1,36,288	1,41,630	2,03,200	1,62,007	2,38,000	1,70,000
4. Fixed Tent allowance for do.	18,110	17,905	18,302	17,943	16,549	15,200	16,344	17,850	16,000
5. Head Assistant Collectors ...	1,45,420	1,20,606	1,20,881	1,13,255	84,367	1,47,700	81,409	1,62,800	1,20,000
6. Fixed Tent allowance for do.	4,778	6,077	6,139	5,924	6,204	8,600	6,477	9,572	7,000
7. House-rent for do.	6,037	5,710	6,217	6,039	4,924	7,800	5,151	7,980	6,000

11. *Salaries, Fixed Tent allowance, and House-rent of Assistant-Collectors.*—Under this head the Collectors have provided for 37 Senior Assistants, and 8 Junior Assistants and their estimate amounts to Rupees 3,09,142 against Rupees 2,85,119, the actuals of 1871-72. The probable expenditure under this head in 1872-73, estimated with reference to the actuals of the first five months of the current year and the last seven months of the past year, is only Rupees 2,73,000, while the sanctioned grant for 1872-73 is Rupees 3,30,000. If 60 Assistants (40 Senior and 20 Junior) were employed throughout the year, as suggested in the Board's Proceedings, dated 7th June 1872, No. 927, the cost would be Rupees 3,91,440; but they consider that for 1873-74 a provision of Rupees 3,19,000 under this head, which is equal to the highest actuals within the last six years, will be ample.

Years.		Rs.	
1865-66	...	2,07,742	Actuals.
1866-67	...	2,46,204	do.
1867-68	...	2,41,116	do.
1868-69	...	2,88,343	do.
1869-70	...	2,94,288	do.
1870-71	...	3,18,898	do.
1871-72	...	2,85,119	do.
1872-73	...	3,30,000	Estimate.
1873-74	...	3,09,142	Collectors' estimate.
		3,19,000	Board's do.

12. *Deputy Collectors.*—The Collectors estimate the charge at Rs. 2,12,400, while the cost of the full sanctioned establishment amounts only to Rupees 1,80,600. The increase has arisen because some of the Collectors have included in their estimate the salaries of the additional Deputy Collectors appointed for special duties, and because

	Rs.
Deputy Collectors' salaries	2,29,200
Deduct salaries usually estimated under "Salt"	48,600
Remainder...	1,80,600

Vide G. O., dated 5th October 1871, No. 1,746.

Years.		Rs.	
1865-66	...	1,69,650	Actuals.
1866-67	...	1,52,905	do.
1867-68	...	1,70 330	do.
1868-69	...	1,63,997	do.
1869-70	..	1,60,499	do.
1870-71	...	1,77,772	do.
1871-72	...	1,80,187	do.
1872-73	..	1,80,600	Estimate.
1873-74	...	2,12,400	Collectors' estimate.
		1,80,600	Board's do.

in a few cases the Collectors have estimated for higher rates of pay than are now drawn by the Deputy Collectors in their districts, with reference to the original distribution of officers of this grade. The Board think there is no need to provide for more than the cost of the full strength of the permanent staff. The salaries of the additional Deputy Collectors are charged to "Temporary establishment," and met from savings out of the salaries of the Assistant Collectors, as their services will be dispensed with as soon as the required number of Assistants is available. The estimate for 1872-73, which is the cost of the full strength, and which is also nearly equal to the actuals of 1871-72, will therefore be repeated for 1873-74.

Vide G. O., dated 2nd November 1871, No. 1,875.

13. *Deputation allowance to Covenanted Civil Servants.*—It has not been usual to make a separate estimate under this head, as deputation allowance has been paid out of the provision made for salaries estimated at the full sanctioned scale; but now that the estimates are framed with reference to the actuals of past years a separate provision is called for. The last year's actuals were Rupees 1,88,448, and the Board would repeat this figure for 1873-74, but in round numbers as Rupees 1,89,000.

Years.		Rs.	
1869-70	...	1,50,714	Actuals.
1870-71	...	1,72,078	do.
1871-72	...	1,88,448	do.
1872-73	...	1,99,176	Regular estimate.
1873-74	...	1,89,000	Board's do.

14. *Huzur Establishment.*—The cost of the sanctioned scale of Huzur establishments as they stood on the date of the last Budget was Rupees 6,84,600. To this has to be added Rupees 5,892, the cost of the Treasury establishments revived in the districts noted in the margin, in consequence of the abolition of the Branch Banks in these districts, Rupees 660, the personal allowance drawn by the Cashkeeper* of Godavery, but not included in the sanctioned scale, and Rupees 48, the increase sanctioned to the pay of the Peons of the Madras Collectorate, in G. O., dated 23rd October 1872, No. 1,468. The total cost thus comes to Rupees 6,91,200, but the Collector's estimate is slightly in excess of it, being Rupees 6,92,984. The difference is due to the fact that some of the Collectors have taken round numbers and to slight inaccuracies in the calculations. The Board would adopt the full amount of 6,91,200 Rupees, *plus* 9,100 Rupees on

Kistna, Trichinopoly, and Madura—*Vide* G. O., dated 26th August 1872, No. 1,144.

* G. O., dated 26th August 1867, No. 1,989.

Years.		Rs.	
1865-66	...	6,59,224	Actuals.
1866-67	...	6,26,672	do.
1867-68	...	6,81,208	do.
1868-69	...	6,84,879	do.
1869-70	...	6,79,880	do.
1870-71	...	6,85,214	do.
1871-72	...	6,87,197	do.
1872-73	...	6,84,600	Estimate.
1873-74	...	6,92,984	Collectors' estimate.
		7,00,300	Board's do.

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* Board's Proceedings, dated 29th October 1872 Miscellaneous No. 7,210.

account of the additional aid to Assistant Collectors proposed by the Board,* as the estimate for 1873-74. The full sanctioned amount under this head is nearly expended every year.

15. *Taluq Establishment.*—The present cost of the establishment is Rupees 14,70,900, the amount sanctioned for 1872-73. The Collectors' estimates are Rupees 6,000 less, but the Board consider that a larger provision than before should be made under this head. They have received several reports from Collectors, strongly representing the inadequacy of the existing Taluq establishments and it is their intention to recommend additions which they consider to be absolutely called for. The Board therefore provide under this head Rs. 16,20,900, which is Rupees 1,50,000 in excess of the grant for the current year.

Years.		Rs.	
1865-66	...	13,34,314	Actuals.
1866-67	...	13,33,555	do.
1867-68	...	14,51,523	do.
1868-69	...	14,56,195	do.
1869-70	...	14,36,665	do.
1870-71	...	14,37,468	do.
1871-72	...	14,42,133	do.
1872-73	...	14,70,900	Estimate.
1873-74	...	14,63,788	Collectors' estimate.
		16,20,900	Board's do.

Vide Board's Proceedings, dated 12th August 1872, No. 1,565. Board's Proceedings, dated 22nd August 1872, No. 1,656. Board's Proceedings, dated 26th August 1872, No. 1,696. Board's Proceedings, dated 8th January 1872, No. 52.

16. *Temporary Establishment.*—Five descriptions of establishments are usually provided for under this head—

(1). Petty establishments for surveying unassessed waste lands.

(2). Establishments for arranging records.

(3). A small staff of Zillahdars or subordinate Revenue Inspectors in Chingleput.

(4). Escheat establishment in Malabar.

Years.		Rs.	
1865-66	...	25,657	Actuals.
1866-67	...	22,414	do.
1867-68	...	30,600	do.
1868-69	...	20,090	do.
1869-70	...	21,885	do.
1870-71	...	18,703	do.
1871-72	...	15,690	do.
1872-73	...	24,800	Estimate.
1873-74	...	21,322	Collectors' estimate.
		23,000	Board's do.

(5). Establishment for Assistant Collectors when more than one Assistant is appointed to a district.

	Estimate Rs.	Sanctioned for 1872-73.
Survey waste lands	3,144	
Arranging records...	2,598	
Zillahdars	2,304	
Escheats...	2,000	24,800
Temporary Establishment to Assistants, Contingencies, etc.	11,276	
	21,322	

G. O., dated 8th October 1872, No. 1,399.

17. The provision made by the Collectors under each of the above heads, with the sanctioned grants for the current year, are shown in the margin. To these estimates, which are fair, the Board have to add the following items:—

(1). On account of the salary of the Zillahdar sanctioned by Government in their Order, dated 30th August 1872, No. 1,264, for villages transferred to North Arcot from Chingleput, Rupees 96.

(2). Reserve for unforeseen requirements for arranging records, etc., Rs. 1,000.

Vide G. O., dated 11th June 1872, No. 924.

(3). Establishment on account of the Branch Treasury at Yercaud, Rs. 564.

18. With reference to the last of the above three items the Board observe that the Branch Treasury has been sanctioned experimentally and has to be closed, unless made permanent, at the end of this official year; but the Board have considered it safest to provide for it, as the trial may have to be extended for another year. The total sum provided for Temporary establishments thus amounts in round number to Rupees 23,000 against Rupees 24,800, the sanctioned grant for 1872-73.

19. *Dressers including Medical Charges.*—The estimate of Collectors under this head amounts to Rupees 40,356 against a sanctioned grant of Rupees 39,000 for the current year. The actuals during 1871-72 were Rupees 34,131, and the probable actuals during 1872-73 are Rupees 34,255. It has been usual to adopt for this head of charge the estimate of the Inspector General of the Medical establishment. That officer estimates the requirement for 1873-74 at Rupees 36,796, excluding a provision of Rupees 6,132 for the Survey and Settlement Departments. The Board accordingly resolve to adopt for 1873-74 Rupees 37,000 in round numbers.

Years.		Rs.	
1865-66	...	22,663	Actuals.
1866-67	...	19,879	do.
1867-68	...	22,398	do.
1868-69	...	31,328	do.
1869-70	...	34,747	do.
1870-71	...	36,659	do.
1871-72	...	34,131	do.
1872-73	...	39,000	Estimate.
1873-74	...	40,356	Collectors' estimate.
		37,000	Board's do.

Items.	Actuals, 1871-72.	Estimates of 1872-73.	Estimates for 1873-74.
	Rs.	Rs.	Rs.
Huzur ...	7,849	9,000	9,000
Taluq... ...	19,862	23,000	23,000

20. *Country Stationery.*—The Collectors' estimate under this head is Rupees 32,950 for 1873-74 against a grant of Rupees 32,000 for the current year. The actuals of 1871-72 are Rupees 27,711, and the regular estimate of the charge for 1872-73 is Rupees 28,806. The Board think that the current year's grant is ample, and accordingly repeat the figure for 1873-74.

Years.		Rs.	
1865-66	...	57,085	Actuals.
1866-67	...	48,878	do.
1867-68	...	35,582	do.
1868-69	...	31,613	do.
1869-70	...	31,372	do.
1870-71	...	30,652	do.
1871-72	...	27,711	do.
1872-73	...	32,000	Estimate.
1873-74	...	32,950	Collectors' estimate.
		32,000	Board's do.

21. *Travelling Allowance to Officers.*—The actuals of 1871-72 are Rupees 5,539, while the Collectors' estimate for 1873-74 is Rupees 8,220. Looking to the probable amount likely to be expended during 1872-73, which is Rupees 5,524, the Board think that Rupees 7,000 will suffice.

Years.		Rs.	
1865-66	...	6,777	Actuals.
1866-67	...	7,103	do.
1867-68	...	7,659	do.
1868-69	...	6,127	do.
1869-70	...	7,758	do.
1870-71	...	7,890	do.
1871-72	...	5,539	do.
1872-73	...	8,000	Estimate.
1873-74	...	8,220	Collectors' estimate.
		7,000	Board's do.

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Years.		Rs.	
1865-66	...	50,727	Actuals.
1866-67	...	44,652	do.
1867-68	...	67,388	do.
1868-69	...	75,313	do.
1869-70	...	65,971	do.
1870-71	...	62,637	do.
1871-72	...	71,261	do.
1872-73	...	66,000	Estimate.
1873-74	...	73,700	Collectors' estimate.
		73,700	Board's do.

22. *Extra Tentage.*—Looking to the actuals of 1871-72, and the probable actuals of 1872-73, (Rupees 71,484) the Board consider that the Collectors' estimate of Rs. 73,700 is fair and accept it.

Years.		Rs.	
1865-66	...	49,749	Actuals.
1866-67	...	35,821	do.
1867-68	...	45,056	do.
1868-69	...	52,559	do.
1869-70	...	60,748	do.
1870-71	...	48,958	do.
1871-72	...	60,171	do.
1872-73	...	55,000	Estimate.
1873-74	...	61,740	Collectors' estimate.
		61,700	Board's do.

23. *Batta to Establishment.*—The Collectors' estimate for 1873-74 accords with the actuals of 1871-72, and will therefore be retained, but in round numbers as Rupees 61,700.

Years.		Rs.	
1865-66	...	11,442	Actuals.
1866-67	...	10,131	do.
1867-68	...	12,530	do.
1868-69	...	14,145	do.
1869-70	...	12,665	do.
1870-71	...	11,280	do.
1871-72	...	12,111	do.
1872-73	...	13,000	Estimate.
1873-74	...	13,500	Collectors' estimate.
		13,000	Board's do.

*Rupees 13.086.

N. B.—Office rent is now debited to "Provincial services."

24. *Hire for conveying Records.*—The actuals under this head during 1871-72 amount to Rs. 12,111 against a sanctioned grant of Rupees 13,000 for 1872-73. The probable expenditure* during the current year is not likely to fall short of the estimate, which the Board therefore propose to adopt for 1873-74.

Years.		Rs.	
1865-66	...	2,385	Actuals.
1866-67	...	2,316	do.
1867-68	...	1,703	do.
1868-69	...	2,869	do.
1869-70	...	2,610	do.
1870-71	...	1,943	do.
1871-72	...	1,627	do.
1872-73	...	2,000	Estimate.
1873-74	...	2,320	Collectors' estimate.
		2,300	Board's do.

25. *Charges for binding Books.*—The estimates of the Collectors are approved, being reduced by Rupees 20 to make a round sum.

Years.		Rs.	
1865-66	...	5,787	Actuals.
1866-67	...	9,949	do.
1867-68	...	9,385	do.
1868-69	...	10,282	do.
1869-70	...	9,803	do.
1870-71	...	10,015	do.
1871-72	...	10,112	do.
1872-73	...	14,000	Estimate.
1873-74	...	15,090	Collectors' estimate.
		15,000	Board's do.

26. *Purchase and repair of Office Furniture.*—The Collectors estimate the requirements under this head during 1873-74 at Rupees 15,090 against a grant of Rupees 14,000 for the current year. The actuals during 1871-72 are Rs. 10,112. The Collectors who have budgeted in excess of the sanctioned grant for the current year urge that provision must be made for supplying for the first time chairs and tables for Taluq Sheristadars, and new almirahs to secure records. This is true and the Collectors' estimate will be retained.

Years.		Rs.	
1865-66	...	525	Actuals.
1866-67	...	1,541	do.
1867-68	...	1,633	do.
1868-69	...	1,773	do.
1869-70	...	2,437	do.
1870-71	...	2,221	do.
1871-72	...	1,942	do.
1872-73	...	2,500	Estimate.
1873-74	...	3,350	Collectors' estimate.
		3,000	Board's do.

27. *Peons' Belts and Badges.*—The Collectors' estimate for 1873-74 is Rs. 3,350, which is Rupees 850 in excess of the sanctioned grant for the current year. The increase is chiefly in the districts of Godavery, Madras, and the Nilgiris. The Collector of Godavery states that the Taluq Peons were supplied with belts five years ago, and that the belts should therefore be renewed. The whole of the Abákri Peons, 103 in number, in Madras, are to be supplied with fresh belts during 1873-74. In the Nilgiris no reason is given as to why an increased allotment is necessary. On the whole the Board are satisfied that a provision of 3,000 Rupees will suffice.

28. *Contingencies.*—The estimate of the Collectors for 1873-74 is Rupees 10,750, or Rupees 2,750 in excess of what has been sanctioned for the current year, and the actuals of 1871-72. No particular reasons are assigned for this increase, but looking to the probable expenditure in the current year, which is not likely to fall short of Rupees 10,000, the Board are of opinion that they cannot safely estimate the requirements of 1873-74 at any thing less than Rupees 9,000.

Years.		Rs.	
1865-66	...	15,156	Actuals.
1866-67	...	8,121	do.
1867-68	...	5,211	do.
1868-69	...	6,946	do.
1869-70	...	6,537	do.
1870-71	...	12,199	do.
1871-72	...	8,186	do.
1872-73	...	8,000	Estimate.
1873-74	...	10,750	Collectors' estimate.
		9,000	Board's do.

29. Miscellaneous under Land Revenue.—The Board will now notice the miscellaneous items of charges exhibited under this head. Subjoined is an abstract statement showing the charges under each head, as proposed by the Collectors and revised by the Board, in comparison with the actual amounts expended in the past five years.—

Items.	Actuals.					Sanctioned Estimate of 1872-73.	Estimate, 1873-74.	
	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.		As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure within the District	14,512	13,556	14,067	14,352	13,776	14,000	14,750	14,750
2. Post Office charges including Registries	609	654	396	3,035	2,521	1,49,750	5,150	1,49,750
3. Purchase of Service Postage Labels	2,137	538	647	3,916	23,007	22,000	70,730	70,730
4. Law charges in the Revenue Department	283	3,334	8,599	4,619	2,173	4,000	4,860	4,000
5. Purchase of Periodicals and Books	586	232	317	767	343	1,000	1,140	600
6. Service Telegrams	1,552	1,570	1,529	1,142	2,343	2,600	3,110	2,300
7. Charges for the Service of Revenue Process	...	...	...	22,208	21,929	25,000	26,750	26,700
8. Batta to Yanadies and Yanadi Pupils at Streecharicotta	2,557	2,469	2,839	1,888	1,870	2,500	2,500	2,500
9. Pearl Fisheries. Establishment including Guards	5,427	4,959	4,661	3,796	6,287	7,000	7,000	7,000
Contingencies including purchase of stores	1,664	1,680	2,793	2,764	3,718	3,000	3,000	3,000
10. Amindivi Coir. Establishment	1,695	1,727	932	1,636	2,271	1,550	1,550	1,550
Purchase of Coir and tra charges	19,414	20,293	19,350	14,212	31,972	20,000	20,000	20,000
11. Sundries	1,020	1,581	759	732	627	1,000	1,340	1,000
Total	51,456	52,693	56,909	75,067	1,12,837	2,52,800	1,61,830	3,03,880

30. *Charges for remitting Treasure within the District.*—The actuals under this head during 1871-72 amounted to Rupees 13,776. The sanctioned grant for the current year is Rupees 14,000, and the probable expenditure is Rupees 14,160. The Board are disposed to think the Collectors' estimate of Rupees 14,750 fair, and will accept it for 1873-74.

31. *Post Office Charges.*—This item being generally fixed by the Government of India, the current year's estimate is simply repeated.

32. *Service Postage Labels.*—The estimate of the Collectors under this head is Rupees 70,730, which is in excess of the actuals of 1871-72, and also of the amount sanctioned for 1872-73. But the actuals of the first five months of the current year amount to Rupees 31,280, and at this rate the total cost for the whole year will amount to Rupees 75,000. The Board accordingly accept the Collectors' estimate.

33. *Law Charges in the Revenue Department.*—The sanctioned grant for the current year is Rupees 4,000. The actuals during 1871-72 were Rupees 2,173, and the amount likely to be expended under this head of charge during the current year is Rupees 3,200. The Board are therefore not disposed to estimate this charge at more than the grant for 1872-73.

34. *Purchase of Periodicals and Books.*—Looking to past actuals and to the probable actuals of 1872-73, (Rupees 294) the Board consider the sanctioned grant for the current year a little too high, and accordingly resolve to adopt a reduced figure, viz., Rupees 600 for 1873-74.

35. *Service Telegrams.*—The actuals during 1871-72 were Rupees 2,343, and the grant for the current year is Rupees 2,000. The estimate for 1873-74 is Rupees 1,100 in excess of the current year's grant. The actuals of 1871-72 include the cost of the special telegrams regarding the season, which were received from the districts affected by famine, and the cost of the fortnightly season telegrams submitted through this Government to the Government of India with reference to G. O., dated 18th August 1871, No. 1,409. On the whole, the Board think that the estimate for 1873-74 need not exceed the actuals of 1871-72, and they accordingly fix the estimate at Rupees 2,300. The other items are all fairly estimated by the Collectors and require but little remark. Under "Sundries," however, the Board are only disposed to repeat the sanctioned grant for the current year.

36. The aggregate of all the items of estimates under "Land Revenue, Salaries and expenses," treated of in paragraphs 10 to 28 amounts to Rupees 40,25,500. Deducting from this the portion chargeable to "Law and Justice" on account of Magisterial charges, the remainder chargeable to Land Revenue, amounts to Rupees 32,23,446. To this must be added the provision made for miscellaneous items of charge amounting to Rupees 3,03,880, and the total debitable to Land Revenue accordingly amounts to Rupees 35,27,326 as shown below:—

	Rs.
Land Revenue, Salaries and Expenses	40,25,500
Deduct the Salaries of the Commissioner and Assistant Commissioner of the Nilgiris from which $\frac{1}{3}$th is not to be deducted	15,230
	40,10,270
Deduct $\frac{1}{5}$th debitable to Magisterial Charges...	8,02,054
	32,08,216
Add the pay of the Commissioner, etc., already deducted	15,230
	32,23,446
Add Miscellaneous charges	3,03,880
Total ...	35,27,326

37. Excise on Spirits and Drugs.—The Collectors' estimates under this head are fair. The estimate of the Collector of Madras for the manufacture and purchase of liquor is in excess of the actuals of 1871-72, but it is observed that the actuals of 1871-72 were reduced by the fact that there was an unusually large quantity of stock on hand at the commencement of the year. The actuals of 1870-71 were Rupees 2,88,465, or Rupees 59,000 in excess of the Collector's estimate. The only item susceptible of reduction is the provision under Registration fees. A large provision was made for the current year because the triennial leases were to be closed and new leases granted, but as there will be no renewal of leases in 1873-74 the Collectors' estimates (2,250 Rupees) will be reduced to Rupees 1,000. The actuals in 1871-72 were only Rupees 686. The total provision under Excise on spirits and drugs thus amounts to Rupees 2,55,200 as detailed in the margin.

Years.	Rs.	
1865-66 ...	2,69,942	Actuals.
1866-67 ...	1,93,700	do.
1867-68 ...	2,16,124	do.
1868-69 ...	2,49,600	do.
1869-70 ...	2,36,984	do.
1870-71 ...	3,12,785	do.
1871-72 ...	1,68,442	do.
1872-73 ...	2,60,000	Estimate.
1873-74 ...	2,56,450	Collectors' estimate
...	2,55,200	Board's do.

	Rs.
Actuals of 1871-72	1,25,626
Collectors' Estimate for 1873-74 ...	2,29,000

	Rs.
Establishment	23,148
Country Stationery and Saderward ...	130
Cost of Liquor and purchase of manufactured Liquor	2,29,000
Registration Fees	1,000
Contingencies	1,922
Total...	2,55,200

Years.	Rs.	
1867-68 ...	17,891	Actuals.
1868-69 ...	289	do.
1869-70 ...	18,005	do.
1870-71 ...	31,304	do.
1871-72 ...	35,435	do.
1872-73 ...	35,000	Estimate.
1873-74 ...	16,728	Collectors' estimate.
	22,000	Board's do.

38. Assessed Taxes.—A provision of Rupees 22,000, as particularized in the margin, will, the Board consider, be sufficient for 1873-74.

	Rs.
Establishment	20,000
Country Stationery	500
Contingencies	1,500
Total...	22,000

Establishment.

Years.	Rs.	
1865-66 ...	1,53,538	Actuals.
1866-67 ...	1,35,564	do.
1867-68 ...	1,55,362	do.
1868-69 ...	1,58,563	do.
1869-70 ...	1,56,494	do.
1870-71 ...	1,55,057	do.
1871-72 ...	1,54,269	do.
1872-73 ...	1,50,200	Estimate.
1873-74 ...	1,54,598	Collectors' estimate.
	1,54,600	Boards' do.

39. Sea Customs.—The cost of the establishment according to the sanctioned scale amounts to Rupees 1,54,600. The Government of India have reduced this amount by nearly Rupees 4,000 for the current year, and hence the increase in the Collectors' estimate. The Board consider that the Collectors' estimate

Years.	Country Stationery or Saderward. Rs.	Contingencies. Rs.	
1865-66 ...	1,357	2,370	Actuals.
1866-67 ...	1,084	2,723	do.
1867-68 ...	947	1,956	do.
1868-69 ...	848	2,015	do.
1869-70 ...	804	1,463	do.
1870-71 ...	839	1,906	do.
1871-72 ...	786	1,781	do.
1872-73 ...	1,000	2,150	Estimate.
	965	2,425	Collectors' estimate.
1873-74 ...	1,000	2,150	Board's do.

should be left undisturbed, the total being taken in round numbers, as the actuals during 1871-72 show that the reduction calculated by the Government of India will not be feasible. The Collectors' estimates under "Country stationery" or "Saderward" is fair, and will be accepted by the Board. Under Contingencies they would repeat the grant for the current year as it accords with the probable actuals of 1872-73.

40. The Collector of Malabar makes a provision of Rupees 750 for a temporary establishment to prevent smuggling. The actuals were only Rs. 21 during 1871-72. The Collector's figure will be reduced to Rupees 100. The total amount provided under Sea Customs for 1873-74 is thus Rs. 1,57,850 as particularized in the margin.

	Rs.
Establishment	1,54,600
Country Stationery	1,000
Contingencies	2,150
Temporary Establishment	100
Total...	1,57,850

	Rs.	
* (1). Moiety of the salary of the British Consular Agent at Pondicherry and Establishment under Government Order, dated 5th July 1871, No. 1,160	1,920	
(2.) Increase sanctioned to the Land Customs Establishment of South Arcot, under Government Order, dated 5th March 1872, No. 387.	600	
3. Contingencies and Stationery ...	560	
Total...	3,080	

41. Land Customs.—The charge under this head is estimated at Rupees 14,000, while the sanction for the current year amounts to Rupees 10,900. The increase occurs chiefly in the district of South Arcot, and consists of the items noted in the margin.* The Collectors' estimate† is approved.

	Rs.
† Establishment	12,968
Country Stationery	550
Contingencies	482
Total...	14,000

42. Salt—*Deputy Collectors.*—The expenditure under this head varies with reference to the class of the Deputy Collectors posted from time to time to the Salt charge in the several districts, but it has been usual to provide under this head Rs. 48,600, the remainder of the salaries of the full staff of Deputy Collectors being estimated under Land Revenue. This estimate will be repeated.

Years.	Rs.	
865-66 ...	41,619	Actuals.
866-67 ...	45,013	do.
867-68 ...	47,777	do.
868-69 ...	43,907	do.
869-70 ...	44,370	do.
870-71 ...	45,248	do.
871-72 ...	43,769	do.
872-73 ...	48,600	Estimate.
373-74 ...	47,400	Collectors' estimate.
	48,600	Board's do.

Years.		Rs.	
1865-66	...	11,619	Actuals.
1866-67	...	12,479	do.
1867-68	...	13,775	do.
1868-69	...	13,814	do.
1869-70	...	14,252	do.
1870-71	...	15,778	do.
1871-72	...	16,030	do.
1872-73	...	17,860	Estimate.
1873-74	...	17,140	Collectors' estimate.
		17,860	Board's do.

* Government Order, dated 15th January 1869, No. 106.

Years.		Rs.	
1865-66	...	1,62,382	Actuals.
1866-67	...	1,50,337	do.
1867-68	...	1,64,451	do.
1868-69	...	1,62,788	do.
1869-70	...	1,65,309	do.
1870-71	...	1,62,554	do.
1871-72	...	1,62,435	do.
1872-73	...	1,64,400	Estimate.
1873-74	...	1,66,448	Collectors' estimate.
		1,64,460	Board's do.

Years.		Rs.	
1865-66	..	3,643	Actuals.
1866-67	...	3,333	do.
1867-68	...	2,637	do.
1868-69	...	2,360	do.
1869-70	...	2,368	do.
1870-71	...	2,476	do.
1871-72	...	2,312	do.
1872-73	...	2,700	Estimate.
1873-74	...	2,740	Collectors' estimate.
		2,700	Board's do.

46. *Travelling Allowance and Batta to Establishment.*—The actuals for 1871-72 under these heads amount to Rupees 8,912. The grant for 1872-73 is Rupees 8,300, but the probable actuals during 1872-73, judging from the amount expended during the first five months of the current year and that during the last seven months of last year, are not likely to fall short of Rupees 9,000. The Board think the Collectors' estimate fair, though it is in excess of the grant for 1871-72, and will adopt it in round numbers as Rupees 9,700.

Years.		Rs.	
1865-66	...	7,229	Actuals.
1866-67	...	5,941	do.
1867-68	...	7,934	do.
1868-69	...	7,970	do.
1869-70	...	7,665	do.
1870-71	...	7,925	do.
1871-72	...	8,912	do.
1872-73	...	8,300	Estimate.
1873-74	...	9,690	Collectors' estimate.
		9,700	Board's do.

Years.		Rs.	
1865-66	...	10,56,068	Actuals.
1866-67	...	10,45,164	do.
1867-68	...	8,12,796	do.
1868-69	..	8,26,721	do.
1869-70	...	9,56,624	do.
1870-71	...	7,99,965	do.
1871-72	...	10,07,952	do.
1872-73	...	9,00,000	Estimate.
1873-74	...	11,57,500	Collectors' estimate.
		11,07,000	Board's do.

43. *Establishment for Deputy Collectors.*—There is no change under this head except in Godavery and South Canara, where the salaries of the Smiths attached to the Salt Department* have not been taken into consideration. Provision has accordingly been made as in other districts and the sanctioned amount for 1872-73 repeated for 1873-74.

44. *Divisions and Station Establishment.*—The cost of the full strength is Rupees 1,64,462 which will be retained, as nearly the full amount is spent every year. It will, however, be taken in round numbers at Rupees 1,64,460.

45. *Country Stationery.*—Looking to the actuals of 1871-72, and to the amount (Rupees 2,250,) likely to be expended during 1872-73, the Board think the provision for the current year under this head sufficient for 1873-74.

47. *Purchase of Salt.*—The Collectors' estimate for 1873-74 is Rupees 11,57,500, or 2½ lakhs in excess of the amount sanctioned for the current year. The actuals of the year 1871-72, as also the probable actuals for 1872-73, are 10 lakhs of Rupees. The increase is estimated chiefly in the districts noted in the margin.* In Tinnevelly new pans are to be opened to meet the increase of demand which may be expected to follow the opening of the Railway inland from Tuticorin, and an increased manufacture of salt is therefore expected in that district. In Chingleput, Tanjore, and Nellore, the quantity of salt on hand is limited, owing to the peculiarly unfavourable character of the past season which has hindered the manufacture considerably. A larger quantity of salt will therefore have to be manufactured in these districts next year, and the Collectors' estimates for the cost are fair. In South Canara the Collector explains that his estimate of salt to be purchased is equal to one year's consumption. In Malabar the Collector states that an increase is estimated for in anticipation of an increase in the price of salt, but nothing being definitively known regarding this increase the Board would reduce his estimate to the current year's grant, *i. e.*, to Rupees 2,50,000. On the whole, the Board's estimate under this head amounts to Rupees 11,07,500, or 11,07,000 Rupees in round numbers. If the season is tolerably favourable, the money can be spent.

* Nellore. Chingleput. Tanjore. Tinnevelly.

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Years.		Rs.	
1865-66	...	1,36,298	Actuals.
1866-67	...	1,26,310	do.
1867-68	...	1,06,738	do.
1868-69	...	61,155	do.
1869-70	...	1,01,409	do.
1870-71	...	76,579	do.
1871-72	...	1,05,685	do.
1872-73	...	83,600	do.
1873-74	...	1,08,700	Collectors' estimate.
		1,08,700	Board's do.

48. *Conveying and storing Salt.*—The estimate of the Collectors under this head is Rs. 1,08,700. The sanctioned grant for 1872-73 is 83,600 Rupees, and the actuals for 1871-72 Rupees 1,05,685. With reference to the large quantity of salt to be manufactured in 1873-74 the Collectors' estimate is approved.

49. *Gathering and destroying Spontaneous Salt.*—Under this head the estimate of the Collectors amounts to Rupees 18,980. The Collector of Kistna expects to spend 15,000 Rupees, or as much as during the current year. He does not state that the exceptional circumstances alluded to last year still subsist, but it is evident that he anticipates that an unusual quantity will have to be gathered to replenish his contracted stock. The highest amount spent under this item in the last six years in all the districts amounts to Rupees 8,500, and the Board think it will be sufficient to fix the estimate for 1873-74 at Rupees 10,000.

Years.		Rs.	
1866-67	...	8,508	Actuals.
1867-68	...	5,527	do.
1868-69	...	4,852	do.
1869-70	...	6,115	do.
1870-71	...	899	do.
1871-72	...	1,924	do.
1872-73	...	15,000	Estimate.
1873-74	...	18,980	Collectors' estimate.
		10,000	Board's do.

Years.		Rs.	
1866-67	...	330	Actuals.
1867-68	...	510	do.
1868-69	...	1,300	do.
1869-70	...	6,075	do.
1870-71	...	4,914	do.
1871-72	...	11,552	do.
1872-73	...	3,500	Estimate.
1873-74	...	3,500	Collectors' estimate.
		3,500	Board's

50. *Freight on Salt imported.*—The Collectors' estimate, which is the same as that of the current year, is approved. It provides for the carriage of salt from Goa to Mangalore in South Canara, and from the Goondalum and Teagavelly pans to the Cuddalore depôt in South Arcot.

Years.		Rs.	
1866-67	...	1,128	Actuals.
1867-68	...	1,146	do.
1868-69	...	2,105	do.
1869-70	..	3,121	do.
1870-71	...	1,771	do.
1871-72	...	1,131	do.
1872-73	...	2,000	Estimate.
1873-74	...	3,690	Collectors' estimate.
		3,690	Board's do.

51. *Purchase and Repairs of Weighing-machines.*—The Collectors estimate the amount required under this head of charge at Rupees 3,690, and the Board are satisfied that under existing circumstances this is not too high.

Years.		Rs.	
1866-67	...	16,427	Actuals.
1867-68	...	21,091	do.
1868-69	...	16,131	do.
1869-70	...	19,252	do.
1870-71	...	14,027	do.
1871-72	...	15,234	do.
1872-73	...	15,000	Estimate.
1873-74	...	20,074	Collectors' estimate.
		16,000	Board's do.

52. *Contingencies.*—The Collectors' estimate is Rupees 20,000, but the sanctioned grant for the year 1872-73 is only Rupees 15,000, and this accords with the actuals of 1871-72, and is only Rupees 1,254 less than the probable actuals (Rupees 16,254) of 1872-73. The Collectors' estimate will be therefore reduced to Rupees 16,000.

1. Petty construction and repairs.
2. Petty works in connection with manufacturing and storing salt.

53. *Petty construction and Repairs.*—The charges under this head are subdivided into two classes as noted in the margin. The Collectors' estimate under the first amounts to Rupees 1,23,392, and under the second to Rupees 93,593. The total under the two heads amounts to Rupees 2,16,985, or in round numbers, Rupees 2,17,000. As the works for which this sanction is needed are essential to the maintenance of one of the most important sources of revenue, the Board have no hesitation in adopting the Collectors' estimate in round numbers, Rupees 2,17,000. Recent orders have given increased facilities for executing these works, and the Board expect that the full allotment will be utilized.

	Rs.
Deputy Collectors' salary, their Establishment and those of the Divisions	2,30,920
Country stationery	2,700
Travelling allowance and Batta to Establishment	9,700
Purchase of salt	11,07,000
Conveying and storing salt	1,08,700
Gathering and destroying spontaneous salt	10,000
Freight on salt imported	3,500
Purchase and Repair of Weighing-machines	3,690
Contingencies	16,000
Petty construction and repairs ...	2,17,000
Total...	17,09,210

The total estimate under salt thus amounts to Rupees 17,09,210 as shown in the margin.

54. Stamps.—The provision made on account of the salary of the Stamp Superintendent, and the establishments in his and the Accountant-General's office, is nearly the same as that sanctioned for the current year, and calls for no remark. The district estimates are in excess of the current year's grant by 61,000 Rupees. The increase under Establishments is due to the appointment* of salaried Vendors at Madras, and that under Charges for the sale of general stamps, and the discount on sale of Court Fees stamps, is said to be due to the increased rates of discount allowed to Stamp Vendors under G. O., dated 15th December 1871, No. 2,112, and G. O., 23rd March 1872, No. 502. The latter estimate is obviously too high, for the increase in the number of salaried and ex-officio Vendors, which results from recent arrangements, will reduce the discount. The Board think it will be safe to fix the estimate at Rs. 1,00,000. The estimate approved by Government and the Board for the current year was Rupees 1,20,000, but the total Stamp estimate was reduced to this amount without explanation by the Government of India. The total amount will be distributed thus—

		Actuals.				Sanctioned Estimate of 1872-73	Estimate, 1873-74.	
Items		1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	Original Estimate.	As fixed by the Board.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency charges		33,299	33,182	35,975	43,038	40,511	43,148	43,144
Charges in the Districts	Establishment.	..	...	...	623	936	4,176	4,176
	Discount.....	1,19,000	1,25,121	1,29,922	1,16,847	1,11,226	1,26,300	1,00,000
	Contingencies.	2,105	1,668	2,622	3,348	3,831	5,180	5,180
Total...		1,54,404	1,59,971	1,68,519	1,63,856	1,56,504	1,78,804	1,52,500

		Rs.
General Stamps ...	...	70,000
Court Fee do. ...	..	50,000
		1,20,000

* G. O., dated 22nd June 1872, No. 967.
G. O., dated 6th September 1872, No. 1,286.

It is observed that on reviewing the Budget last year the Government of India transferred the "Stationery" portion of the allotment to "Administration," but the Board do not understand what was meant. The increase under Contingencies compared with the actuals of 1871-72 is only Rupees 1,329, and the Board are not disposed to disturb the Collectors' estimate.

55. ADMINISTRATION.—Under this head the cost of the Board of Revenue and their establishment is shown. There is a decrease of 1,000 Rupees in the item of "Purchase and repair of Furniture," the greater part of the furniture required for the new buildings having been already obtained. The charge under official postage is also estimated at a smaller figure with reference to the actuals of the past six months. A new item, Rupees 1,200, has been added in the shape of extra remuneration to some Accountants of the Board's Cutcherry, in order that they may work over-time and complete the Annual Trade Returns more quickly for submission to the Home Government.

	RS.
Salaries of Members and Secretaries...	1,67,100
Cost of Establishment	75,168
Remuneration to the Accountants for working out of office hours to complete the Annual Trade Return for the Home Government	1,200
Contingencies	1,532
Deputation and travelling allowance of Members on special duty...	3,000
Purchase and Repair of Furniture ...	1,000
Service Telegrams	500
Charges for lithographing new District Maps...	1,000
Purchase of Periodicals and Books ...	500
Official Postage	7,000
Total...	2,58,000

Vide G. O., 28th June 1872, Miscellaneous No. 138.

56. 16, MINOR DEPARTMENT.—The provision under this head is confined to two districts, Chingleput and Nellore. The Collector of the former has repeated this year's provision on account of the Sydapet Farm, and the Collector of the latter has increased his estimate for Agricultural Exhibitions with reference to the actuals of 1871-72 sanctioned by Government. The Board accept the estimates.

Years.	RS.	
1866-67 ...	12,942	Actuals.
1867-68 ...	7,771	do.
1868-69 ...	10,078	do.
1869-70 ...	12,351	do.
1870-71 ...	11,784	do.
1871-72 ...	12,861	do.
1872-73 ...	29,000	Estimate.
1873-74 ..	30,900	Collectors' estimate.
	30,900	Board's do.

57. CENSUS.—The work connected with Census tabulation is likely to be brought to a close before the end of the current official year, but it is possible that some unforeseen difficulty may delay the work, and the preparation and printing of the report will certainly take place next year. The Board would therefore provide 10,000 Rupees under this head.

58. 24, MISCELLANEOUS.—Of the several items which usually appear under this head only two, viz., "Charges for remitting treasure beyond the District" and "Freight and Landing charges" still appear under that head. The latter of these items needs no notice, as the Collector of Sea Customs, Madras, in which district alone the charge occurs, has simply repeated the sanctioned allotment for the current year. In the former there is a small increase which has been struck off by the Board, as there seems to be no reason for expecting it.

Years.	Charges for remitting treasure beyond the district.	Freight and Landing charges.	
	RS.	RS.	
1866-67 ..	23,934	2,624	Actuals.
1867-68...	26,692	2,592	do.
1868-69...	17,904	4,017	do.
1869-70...	19,218	2,313	do.
1870-71...	19,000	2,591	do.
1871-72...	11,640	2,532	do.
1872-73...	19,000	3,000	Estimate.
1873-74...	21,854	3,000	Collector's estimate.
	19,000	3,000	Bd.'s, do.

Years.	District Tappal establishment.	Country Stationery.	
	RS.	RS.	
1866-67...	1,02,613	2,551	Actuals.
1867-68...	1,11,397	2,327	do.
1868-69...	1,08,118	1,808	do.
1869-70...	1,01,281	2,228	do.
1870-71...	99,715	1,894	do.
1871-72...	92,582	1,515	do.
1872-73...	1,06,000	2,000	Estimate.
1873-74...	85,060	1,962	Collr.'s do.
	1,06,000	2,000	Board's do.

	RS.
* Establishment... ...	1,06,000
Country Stationery...	2,000
Total...	1,08,000

59. DISTRICT TAPPAL.—This item has hitherto been shown under 24, Miscellaneous, but now under the order of the Government of India, passed on the Budget estimates of 1872-73, it is transferred to "Government of India, Postal Department." The Collector of Nellore has not made any provision on this account. As it is not known whether this allotment* is to be made by the Government of India or by this Government, the Board simply repeat the figures adopted for 1872-73.

60. The annexed abstract table gives a resumé of the estimates of 1873-74 as proposed by the Collectors, and adopted by the Board in comparison with the actual expenditure of the last five years under the principal heads of charge discussed in the previous paragraphs.

Items.	Actuals.		Sanctioned Estimate of 1872-73.	Estimate for 1873-74.		Comparison between columns 7 and 9.	
	1867-68.	1868-69.		Collectors' Estimate	Board's Estimate.	Increase.	Decrease.
1	2	3	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. *Refunds and Drawbacks.*							
Refunds	1,55,945	1,68,353	1,94,000	1,70,800	1,96,000	2,000	...
Drawbacks...	37,318	35,545	36,000	42,100	42,000	6,000	...
Total...	1,93,263	2,03,898	2,30,000	2,12,900	2,38,000	8,000	...
LAND REVENUE.							
Salaries and Expenses.							
Collectors and other Covenanted Officers	11,83,122	12,56,909	12,30,000	13,41,545	13,47,000	17,000	...
Deputy Collectors	1,70,330	1,63,997	1,80,600	2,12,400	1,80,600	...	...
Collectors' Establishment	6,81,208	6,84,879	6,84,600	6,99,984	7,00,300	15,700	...
Country Stationery	9,588	8,728	9,000	9,800	9,000	...	...
Medical Charges	22,398	31,388	30,000	40,356	37,000	...	2,000
Taluq Establishment	14,51,593	14,56,195	14,70,900	14,63,788	16,20,900	1,50,000	...
Taluq Country Stationery	25,994	22,855	23,000	23,150	23,000	...	...
Extra and Temporary Establishments...	30,600	20,090	24,800	21,322	23,000	...	3,100
Travelling Charges	1,32,633	1,48,144	1,42,000	1,57,160	1,55,400	13,400	...
Contingencies	5,211	6,945	8,000	10,750	9,000	1,000	...
Other items	21,634	23,739	18,500	20,760	20,300	1,800	...
Total...	38,34,231	38,23,840	38,30,400	39,94,015	40,25,500	1,95,100	...
Land Revenue Miscellaneous items as particularized in the abstract appended to paragraph	51,894	52,693	53,000	1,61,830	3,03,880	51,080	...
Total...	38,86,125	38,76,533	40,83,400	41,55,845	43,31,380	2,48,080	...
6. Excise on Spirits and Drugs	2,16,124	2,49,660	2,60,000	2,56,450	2,55,200	...	4,800
7. Assessed Taxes...	17,891	259	35,000	16,728	22,000	...	13,000
8. Customs	1,66,205	1,69,399	1,65,000	1,72,726	1,71,850	6,850	...
9. Salt	11,91,846	11,43,966	15,00,000	17,72,847	17,09,210	2,09,210	...
11. Stamps	1,54,404	1,59,971	1,20,000	1,78,504	1,52,500	32,500	...
15. Administration and Public Department—							
Board of Revenue	2,41,263	2,21,366	2,63,400	2,58,000	2,58,000	...	5,400
16. Minor Department—							
Agricultural Exhibitions...	7,771	10,078	29,000	30,900	30,900	1,900	...
Census...	...	...	25,000	10,000	10,000	...	15,000
Total...	7,771	10,078	54,000	40,900	40,900	...	18,100
24. Miscellaneous	29,284	21,921	22,000	24,854	22,000	...	...
Government of India Postal Department	1,13,794	1,09,936	1,08,000	87,022	1,08,000	...	...

61. The Board are aware of no changes since their last Budget in the staff of Town Munsifs and Cantonment Joint Magistrates, the cost of which stood as shown in the margin. This statement is given for the information of Government and that the Accountant General may include it in his Budget of "Law and Justice."

Districts.	Town Munsifs.	Joint Magistrates.	Sadder-ward.
	Rs.	Rs.	Rs.
Bellary	...	248	105
Kurnool	300	...	...
Chingleput ...	...	2,676	105
Tanjore	973	...	...
Trichinopoly ...	480	1,248	52
Madura	...	1,356	52
Nilgiris	...	1,584	105
Malabar	...	1,248	52
Total...	1,753	8,360	471

62. The cost of the Police guards required for the Revenue Department for 1873-74, is estimated by the Inspector-General of Police at Rupees 3,46,651 as detailed in a separate statement.

63. An estimate of the receipts and charges of items relating to "Provincial services," and under the control of the Board, will be separately submitted.

No. 138. ORDER THEREON, 19th December 1872, No. 1,699.

General.

WITH their Proceedings above recorded the Board of Revenue submit their Budget-estimate of Charges for 1873-74.

2. *Refunds and Drawbacks.*—The Board's Estimate under "Refunds and Drawbacks" amounts to Rs. 2,38,000.

	Rs.
Actuals of 1871-72	2,30,000
Grant for 1872-73	2,30,000
Estimate for 1873-74	2,38,000

The Government consider Rs. 2,30,000 sufficient for the items under the cognizance of the Revenue Department, and the Estimate will be reduced accordingly.

3. *Land Revenue.*—The Board's Estimate under "Land Revenue" amounts to Rs. 43,29,380. The several sub-heads will be noticed below:—

	Rs.
Actuals of 1871-72	37,36,509
Grant for 1872-73	40,83,200
Estimate for 1873-74	43,29,380

I. *Covenanted Officers (except Assistants), Salaries, and Allowances.*—The Estimate of Rs. 7,39,000 for the salaries and allowances of Collectors, Sub-Collectors, and Head Assistant Collectors shows a large decrease below the grant for the current year, in consequence of the separate provision of Rs. 1,89,000 for deputation allowances proposed in paragraph 13 of the Board's Proceedings. The two together amount to Rs. 9,28,000, but looking at the Actuals of past years and the regular Estimate (about Rs. 8,00,000) for the current year, the Government consider the aggregate provision of Rs. 8,75,000 sufficient.

	Rs.
Actuals of 1871-72	5,92,107
Grant for 1872-73	9,00,000
Estimate for 1873-74	7,39,000

II. *Assistant Collectors.*—The Board's Estimate of Rs. 3,19,000 for Assistant Collectors will be raised to 3,30,000, as five Assistants are expected to join the service in 1874.

	RS.
Actuals of 1871-72	2,85,119
Grant for 1872-73	3,30,000
Estimate for 1873-74	3,19,000

III. *Deputy-Collectors.*— The Estimate of Rs. 1,80,600 for Deputy-Collectors needs no remark, and is accepted.

	RS.
Actuals of 1871-72	1,80,187
Grant for 1872-73	1,80,600
Estimate for 1873-74	1,80,600

IV. *Huzur Establishments.* — The cost of the Huzur Establishments is Rs. 6,91,200, inclusive of the Treasury Establishments recently revived and other sundry items duly sanctioned. The Board have added Rs. 9,100 on account of the proposed additional aid to Assistant Collectors, but as unsanctioned establishments cannot be included in the Budget, the Estimate will be reduced to Rs. 6,91,200.

	RS.
Actuals of 1871-72	6,87,197
Grant for 1872-73	6,84,600
Estimate for 1873-74	7,00,300

V. *Taluq Establishments.*— The Board's Estimate of Rs. 16,20,900 for Taluq establishments inclusive of the large sum of Rs. 1,50,000 for additions which they propose hereafter to recommend cannot be accepted. The Estimate will be reduced to Rs. 14,70,000, and should any additional cost be sanctioned hereafter, a supplemental grant will have to be applied for.

	RS.
Actuals of 1871-72	14,42,133
Grant for 1872-73	14,70,900
Estimate for 1873-74	16,20,900

VI. *Temporary Establishments.*—The details of the Board's Estimate of Rs. 23,000 for temporary establishments are fully explained in paragraphs 16 to 18 of their Proceedings, and the figures are accepted.

	RS.
Actuals of 1871-72	15,690
Grant for 1872-73	24,800
Estimate for 1873-74	23,000

VII. *Medical Charges.*—The Board's Estimate of Rs. 37,000 for Hospital Assistants attached to Revenue-officers according to the Estimate furnished by the Inspector-General of the Medical Department is passed.

	RS.
Actuals of 1871-72	34,131
Grant for 1872-73	39,000
Estimate for 1873-74	37,000

VIII. *Country Stationery.*— The Board's Estimate of Rs. 32,000 for country stationery which is equal to the grant for the current year is passed.

	RS.
Actuals of 1871-72	27,711
Grant for 1872-73	32,000
Estimate for 1873-74	32,000

IX. *Travelling Charges.*—The Board's Estimate of Rs. 1,55,400 for travelling charges is passed.

	RS.
Actuals of 1871-72	1,49,082
Grant for 1872-73	1,42,000
Estimate for 1873-74	1,55,400

X. The other sundry Estimates* explained in paragraphs 25 to 28 of the Board's Proceedings are passed.

	RS.
* Binding Books	2,200
Furniture	15,000
Belts and Badges	3,000
Contingencies	9,000

Proceedings of the Madras Government, Revenue Department,
19th December 1872.

XI. *Miscellaneous.* — The Board's Estimate of Rs. 3,03,880 under Miscellaneous shows an increase of Rs. 51,080 above the grant for the current year. The greater portion (Rs. 48,730) of this increase occurs under "Service Postage Labels," and the Board explain that the actual expenditure in the current year is likely to amount to Rs. 75,000 against the grant of Rupees 22,000. The Estimate of Rs. 3,04,000 in round numbers is passed.

	RS.
Actuals of 1871-72	1,12,837
Grant for 1872-73	2,52,800
Estimate for 1873-74	3,03,880

4. The total Estimate passed under "Land Revenue" amounts to Rs. 41,27,400 which is more than the grant for the current year by Rs. 44,200 as shown in the subjoined table. The portion debitable to Land Revenue deducting one-fifth of "Salaries and Expenses" charged to "Law and Justice" will be Rs. 33,65,766 against Rs. 33,20,400 in the current year :—

	Actuals of 1871-72.	Grant of 1872-73.	1873-74. Board's Estimate.	1873-74. Estimate now passed.
	RS.	RS.	RS.	RS.
Collectors and other Covenanted Officers ...	10,65,674	12,30,000	12,47,000	12,05,000
Deputy-Collectors	1,80,187	1,80,600	1,80,600	1,80,600
Collectors' Establishments	6,87,197	6,84,600	7,00,300	6,91,200
Country stationery	7,849	9,000	9,000	9,000
Medical charges...	34,131	39,000	37,000	37,000
Taluq Establishments	14,42,133	14,70,900	16,20,900	14,70,000
Taluq country stationery	19,862	23,000	23,000	23,000
Extra and Temporary Establishments... ...	15,690	24,800	23,000	23,000
Travelling Charges	1,49,082	1,42,000	1,55,400	1,55,400
Contingencies	8,186	8,000	9,000	9,000
Other Items	13,681	18,500	20,300	20,200
Total...	36,23,672	38,30,400	40,25,500	38,23,400
Miscellaneous...	1,12,837	2,52,800	3,03,880	3,04,000
Grand Total...	37,36,509	40,83,200	43,29,380	41,27,400

5. *Excise on Spirits and Drugs.*—The Board's Estimate of Rs. 2,55,200 under "Excise on Spirits and Drugs" which is less than the grant for the current year is accepted. The Actuals of 1871-72 cannot be taken as a guide, as a considerable saving was effected in the expenditure of that year by the unusual quantity of the stock of liquor on hand at the commencement of the year.

	RS.
Actuals of 1871-72	1,68,442
Grant for 1872-73	2,60,000
Estimate for 1873-74	2,55,200

6. *Assessed Taxes.*—The Board's Estimate of Rs. 22,000 under "Assessed Taxes" will be allowed to stand subject to such alteration as the Government of India may deem necessary.

	RS.
Actuals of 1871-72...	35,435
Grant for 1872-73	35,000
Estimate for 1873-74	22,000

7. *Customs (Sea).*—The Board's Estimate of Rs. 1,57,850 under "Sea Customs" is accepted. It will be raised to the round sum of Rs. 1,58,000. It exceeds the grant for the current year by about Rs. 4,000, the retrenchment made by the Government of India, but which this part of the Budget cannot bear as the Actuals of 1871-72 show.

	Rs.
Actuals of 1871-72	1,56,857
Grant for 1872-73	1,54,100
Estimate for 1873-74	1,57,850

8. *Land.*—Under the explanation given by the Board in paragraph 41 of their Proceedings, their Estimate of Rs. 14,000 under "Land Customs" is passed.

	Rs.
Actuals of 1871-72...	12,044
Grant for 1872-73	10,900
Estimate for 1873-74	14,000

9. The total Estimate passed for "Customs" charges is Rs. 1,72,000 against Rs. 1,68,901, the Actuals of 1871-72, and Rs. 1,65,000, the grant for 1872-73.

10. *Salt.*—The Board's Estimate of Rs. 17,09,210 for charges connected with the Salt Department shows an increase of Rs. 2,09,210 over the grant for the current year, and it occurs chiefly under the items noted in the margin. The grants for the current year under the first and second items are likely to be exceeded, and the Board explain that in the districts of Nellore, Chingleput, and Tanjore, a larger quantity of salt will have to be manufactured next year in order to meet the increase of demand which may be expected in Tinnevelly, as the result of the opening of the Railway inland from Tuticorin, and to replenish the stock in the other districts which is low in consequence of the peculiarly unfavourable character of the past season for the manufacture of salt. The Estimate of Rs. 2,17,000 for "Petty Construction and Repair" is very desirable for, as the Board remark, the works for which this provision is needed "are essential to the maintenance of this most important source of revenue." The actual expenditure in 1871-72 which was carried out under a restricted grant is no safe guide. The expenditure during the first seven months of the current year contrasted with the expenditure during the same periods of the two previous years is a practical proof of what is really required. The other minor items under "Salt" need no particular remarks, and the total provision of Rs. 17,00,000 is passed.

	Actuals of 1871-72.	Grant for 1872-73.	Estimate for 1873-74.
	Rs.	Rs.	Rs.
Purchase of Salt.	10,07,952	9,00,000	11,07,000
Conveying and storing... ...	1,05,635	83,600	1,08,700
Petty construction and repairs	1,08,890	2,33,300	2,17,000

	Rs.
1870-71	21,190
1871-72	46,994
1872-73	75,519

11. The necessity for liberal provision for salt charges was brought under the consideration of the Government of India in submitting the Budget-estimate for the current year. Although they reduced the grant (Rs. 17,44,000) passed by this Government to Rs. 15,00,000, they authorized the allotment of the full estimated

amount for Petty Construction and Repairs from the total grant, and added that "the necessary expenditure for the manufacture of salt will never be restricted to the limit of the provision made for the purpose." Under these orders the operations of the Salt Department need not be crippled to the detriment of the revenue, and the Government rely on the Board for the required stock being maintained in all the districts.

From Government of India dated 26th March 1872, No. 2,265.

12. *Stamps.*—The Board's total Estimate of Rs. 1,52,500 under Stamps will be reduced to Rs. 1,52,000. The increase above the grant for the current year is chiefly due to the increased rates of discount allowed under recent orders. The revenue in 1873-74 is expected to be larger than usual, and the aggregate charges under discount will correspondingly increase.

	Rs.
Actuals of 1871-72	1,56,504
Grant for 1872-73	1,20,000
Estimate for 1873-74...	1,52,500

13. *Administration, Board of Revenue.*—The Board's Estimate of Rs. 2,58,000 under this head is approved. The difference between the Estimate and the Actuals of 1871-72 is owing to the absence in the latter year of some of the Members and of the Secretary on leave or on other duty.

	Rs.
Actuals of 1871-72...	2,16,966
Grant for 1872-73...	2,63,400
Estimate for 1873-74	2,58,000

14. The total Estimate now passed under the heads which strictly constitute the charges of the Revenue Department amounts to Rs. 69,16,600. It exceeds the current year's grant by Rs. 2,60,000 as shown below. Of this amount the sum of Rs. 7,61,634 is debitable to "Law and Justice," as already specified in paragraph 4 :—

Items.	Actuals of 1871-72.	Grant for 1872-73.	Budget-estimate for 1873-74 now passed.	Difference.
	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	2,30,000	2,30,000	2,30,000	.....
Land Revenue	37,36,509	40,83,200	41,27,400	+ 44,200
Abkári	1,68,442	2,60,000	2,55,200	— 4,800
Assessed Taxes	35,435	35,000	22,000	— 13,000
Customs	1,68,901	1,65,000	1,72,000	+ 7,000
Salt	15,45,776	15,00,000	17,00,000	+2,00,000
Stamps	1,56,504	1,20,000	1,52,000	+ 32,000
Administration	2,16,966	2,63,400	2,58,000	— 5,400
Total...	62,58,533	66,56,600	69,16,600	+2,60,000

15. 16, *Minor Departments.*—The provision under this head consists of the cost of the Sydapet Farm, and the charges connected with the Agricultural Exhibitions held in the Nellore District. The Estimate of Rs. 30,900 is passed.

	Rs.
Actuals for 1871-72	12,861
Grant for 1872-73	29,000
Estimate for 1873-74	30,900

16. The Census tabulation should be finished before next March; but should any unforeseen difficulty cause delay, as feared by the Board, the necessary outlay,

which cannot but be small, can be met from savings. The provision of Rs. 10,000 made by the Board will therefore be struck out.

17. 24, *Miscellaneous.*—The Board's Estimate of Rs. 19,000 and Rs. 3,000 for charges for remitting treasure beyond the district and for freight and landing charges, respectively, are passed.

	Charges for remitting Treasure beyond the District.	Freight and landing Charges.
	RS.	RS.
Actuals of 1871-72...	11,640	2,532
Grant for 1872-73 ...	19,000	3,000
Estimate for 1873-74...	19,000	3,000

18. Paragraph 59 of the Board's Proceedings, respecting District Tappal establishments, is referred to the Financial Department with reference to the order of the Government of India transferring the charge to "Provincial Services."

19. The attention of the Accountant-General will be requested to paragraph 61 of the Board's Proceedings.

20. *Treasury and Preventive Guards.*—The Estimate for Treasury and Preventive Guards, amounting to Rs. 3,46,651, according to the lists furnished to the Board by the Inspector-General of Police, is passed.

21. The Budget, as now revised, will be transmitted to the Accountant-General.

(True Extract.)

Secretary to Government.

To the Accountant-General, with Budget-estimate.
,, the Board of Revenue.
,, Financial Department.

Exd. F. R. Bantleman.

4 Copies sent

Financial Department

Govt. of {1872} Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated December 19th.

Recd. — — 21st Encl.

G. O., 19th December 1872, No. 1,699.

No 2639

DECEMBER.
Nos. 137-138.

Revenue Budget of Charges.—Estimate submitted by the Board of Revenue for 1873-74, revised and forwarded to the Accountant-General.

With an order.

4th March 73. N° 288.

The Governor in Council sanc
: tions the estimated charge of Rs
108,000 for 1873.74 for the Postal
Support in this Presidency, &
directs that the charge be includ
: ed in the Budget Estimate for
Provincial Services.

2. The Board of Revenue will
be requested to furnish for the in
: formation of Government in this
Department, a detailed list
of the Postal Stations, and of the
Establishment employed at each
Station.

To the Revenue Department
— — Board of Revenue
— — Accountant General