

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	274	Press ~~Mis.~~
Dated	23.2.	191866

206-209

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*Proceedings of the Madras Government, Judicial Department,
23rd February 1866.*

No. 208. Read the following Proceedings of Government in the Revenue Department, dated 22nd January 1866, No. 187.
Passing orders on the Budget Estimate } (Vide Proceedings, Revenue Dept., dated
of the Board of Revenue for 1866-67. } 22nd January 1866, Nos. 368 & 369).

No. 209. ORDER THEREON, 23rd February 1866, No. 274.

Communicated to the Inspector General of Police with reference to paragraph 27.

2. The Memorandum relating to the cost of establishments of Cantonment Magistrates and Town Moonsiffs, as given in paragraph 30 of the Revenue Board's Proceedings recorded above, will be communicated to the Accountant General in reference to the Order in the Judicial Department of 21st January 1864, No. 86.

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

To the Inspector General of Police.

„ Accountant General, with Revenue Board's Proceedings.

Exd. J. Tulloch.

*Proceedings of the Madras Government, Revenue Department,
22nd January 1866.*

No. 368. Read the following Proceedings of the Board of Revenue, dated 16th December 1865, No. 8,058.

1. The Board proceed to review their Budget Estimate of Charges for the official year 1866-67, to be submitted to Government.

2. The items in the Budget have been arranged according to the recent classification sanctioned by the Government of India, with reference to which the revised form of Treasury Accounts was prepared, and circulated to Collectors for adoption.

3. Allowances, Refunds, and Drawbacks. The amount estimated by Collectors under the head of Land Revenue refunds, which has been accepted is Rupees 18,000. The amount is large only in the Godavery District being there 5,000 Rupees. The Collector states that a sum of Rupees 4,000 is provided on account of a claim to refund of Peishkush for lands submerged by the opening of a channel preferred by the Zemindar of Vegayamma-petta and now under enquiry, and that the remainder is for ordinary refunds. Refunds are seldom made under Abkarry, and no provision has, therefore, been made in the Budget on that account. In most cases the estimates of Custom refunds entered by Collectors are the same as those of the current year, and but slight alterations have been made. The estimate of the Collector of Sea Customs has been reduced from 6,000 to 4,000, in the absence of any explanation for the increase. The refunds estimated by Collectors on account of Stamps amount to 43,000 Rupees but it has been reduced to 43,000 Rupees, as the actual of 1864-65 amounted only to Rupees 30,588. The estimates for Miscellaneous refunds have been slightly altered with reference to the actuals of 1864-65, and the estimates of the current year. The provision on account of drawbacks is moderate, and has been but slightly altered to bring it to a round number, 30,000 Rupees.

4. The total provision passed by the Board under Refunds amounts to Rupees 1,22,000, as shewn below :—

	Rs.
Land Revenue...	18,000
Customs ...	11,000
Stamps ...	43,000
Miscellaneous ...	20,000
Drawbacks...	30,000
Total...	1,22,000

This total shews a decrease of Rupees 22,200 below the current year's estimate, and an increase of only 900 Rupees over the actuals of 1864-65.

5. The allowances of Collectors and their Subordinates have been provided according to the full sanctioned scale. The total estimate on account of salaries of Collectors is, however, less than the current year's estimate by Rupees 2,000 in consequence of the provision for the salary of the Collector of Cuddapah

having been made at the ordinary rate instead of the higher rate of Rupees 2,500 a month, which is claimable only after a certain length of residence in the District.

6. In the estimate for the current year provision was made for twenty-two Assistant Collectors, viz., fifteen at Rupees 6,300, and seven at Rupees 4,200 each.

Eleven at Rupees 6,300.
Nineteen at „ 4,200.

In the present Budget the Collector's provision for thirty Assistants has been adopted in consideration of the large

number of Covenanted Assistants now being posted to the several Districts. In Ganjam and Vizagapatam the salaries of the Assistant Agents have not been estimated, as provision on their account is to be made by the High Court under Law and Justice, with reference to the Order of Government in the Judicial Department, dated 4th February 1864, No. 208. The total provision under this head on account of the allowances of the Assistant Collectors is Rupees 1,49,100 against Rupees 1,23,900, sanctioned in the Budget of 1865-66.

7. The estimates on account of the salaries of Deputy Collectors were entered by some Collectors with reference to the number and class of these officers now actually employed in their Districts, but the estimate for the current year has been adopted, as the aggregate cost is not likely to be increased.

8. The estimated cost of establishments of Collectors and their Subordinates will be found to exceed the current year's estimate. Provision has been made according to the sanctioned scale, including the several alterations sanctioned by Government since the Budget for 1865-66 was submitted, as well as those now before them for sanction. In the Board's Proceedings, dated 11th October 1865, No. 6,444, the entertainment of a small permanent Survey Establishment, at a monthly cost of Rupees 97 for each District was recommended, and their proposition has been referred to the Officiating Superintendent of Revenue Survey. If the Establishment is finally sanctioned, it will of course have to be treated as a part of the Collectors' Land Revenue Establishment. This sum also is, therefore, included in the estimate of Collectors' Establishment for the ensuing year. The cost of the Printing Establishment attached to the several Districts, which was hitherto included under this head, has been transferred to the separate head "23, Stationery and Printing," according to the new classification.

9. The estimate on account of Saderwarid for the current year was made with reference to the fixed standard sanctioned by Government in their Order, dated 23rd November 1863, No. 2,106, but the estimates for 1866-67 have been reduced from Rupees 34,238 to 20,000 for the Hoozoor, and from Rupees 87,835 to Rupees 40,000 for the Talooks, it having lately been arranged that country and French Paper, which was hitherto purchased by Collectors in the local market should be supplied to them by the Superintendent of Stationery. In their Circular, dated 22nd April 1865, the Board instructed Collectors to exercise a careful check on the expenditure of Stationery, and also directed the introduction in most cases of cheap Printing paper, in lieu of expensive country paper, Foolscap, French paper, &c. These arrangements added to the strict scrutiny exercised in the Board's

Office over this branch of expenditure have already reduced the cost, and a further reduction is likely to be effected. The amount of Saderwarid for the Printing Establishment hitherto included under this head, has been transferred to "23, Printing and Stationery."

10. The provision for the pay of Dressers including Medical charges has been made with reference to the estimate of the Principal Inspector General, Medical Department.

11. There is an increase of Rupees

	rs.
Ganjam—Temporary Establishment for surveying waste lands	1,956
Godavery—Temporary Establishment for arranging records	576
Kistna—Temporary Establishment for arranging and copying records	2,777
Do. for guarding soap-nut trees	192
Cuddapah—Temporary Establishment for arranging records	630
Do. Peons for the Extra Assistant Collectors	144
Madras—Zilladars	2,304
Temporary Establishment for surveying unassessed waste lands	1,272
Do. Deputy Collector for the revision of assessment	4,200
Do. Establishment for do.	2,304
North Arcot—Peons for the Extra Assistant Collector	168
South Arcot—Temporary Establishment for arranging records	348
Coimbatore—Peons for the Extra Assistant Collector	144
Do. Survey of unassessed waste lands	4,272
Do. Establishment of Assistant Collector on special duty	960
Do. for arranging records	400
Trichinopoly—Temporary Establishment for the acquisition of lands for the Railway	672
Madura—Temporary Establishment for arranging records	140
Do. Superintending harvest in Amany villages	48
Malabar—Temporary Establishment for the sale of Escheats	14,724
Do. for surveying unassessed waste lands	11,148
South Canara—Temporary Establishment for the survey of unassessed waste lands	1,944
Tinnevely—Temporary Establishment for the revision of assessment	25,000
Nellore do. do.	25,000

1,27,824 in the estimate on account of Talook Establishments including Sub-Magistrates, which is owing to the increase sanctioned by Government since the last Budget was submitted. For Temporary Establishments a uniform provision of 300 Rupees is made for each District, but in the Districts noted in the margin, it has been found necessary to include the cost of certain Special Establishments entertained, or about to be entertained in them, which for the most part will have to be continued throughout 1866-67. The provisions for revision of assessment will be counter-balanced by reductions in the Budget of the Settlement Department.

12. The Deputation Allowances of

Covenanted Officers have not been estimated, as the full sanctioned scale of pay for all Departments is provided in the Budget. The sums estimated by some Collectors have, therefore, been struck out.

13. For the items noted in the margin, the estimates of Collectors are large, and in excess both of that for the current year, and also of the actual expenditure of 1864-65. The Board consider that the estimates for the current year may be safely adopted for the ensuing year also, as there is no reason to anticipate any increase in these items. For the remaining items under Land Revenue noted in the margin, some of the Collectors have estimated large sums, while others have entered nothing. The Board have entered a uniform provision of Rupees 400 for each District on account of hire for conveying records, and the sums actually sanctioned for office rent. A sum of Rupees 200 has been provided for each District to meet the charges for binding books, and Rupees 400 for the purchase and repair of office furniture. These two items were hitherto included under the Hoozoor and Talook Contingencies, but as they are shown distinctly in the Treasury Account, it has been thought proper to make a separate provision for them. It is also desirable to ascertain the charges separately under each of these items. A sum of Rupees 300 has been provided for other Contingencies in the Hoozoor and Talooks to meet petty charges for which it does not appear necessary to make a separate provision, as no such distinction is made in the Treasury Account.

Land Revenue, Miscellaneous.
Charges for remitting Treasure within the District.
Law Charges in the Revenue Department.
Purchase of Periodicals and Books.
Service Telegrams.
Compensation for lands taken up for public purposes chargeable to the Revenue Department.
Cloth for Peons' belts and Table covers.

of 1864-65, and the estimates of 1865-66. The cost of establishment for the Pearl Fishery in Tinnevelly exceeds the current year's provision owing to the increased salary of the Superintendent of Pearl Banks sanctioned in the Proceedings of Government, dated 29th September 1865, and to the pay of the crew of the steamer "Godavery" being included. The provision for the Amendeivi Island Establishment amounts to Rupees 1,554, or Rupees 444 in excess of the Budget grant of 1865-66. This increase is attributable to the addition sanctioned by Government, under date the 14th December 1863, having been brought into effect only on 1st May last. The sanction was probably lost sight of by the Collector in the previous year. The increased provision for the purchase of coir, &c., is necessary owing to the fluctuations in the price of rice, which is deliverable to the Amendeivi Islanders in part payment for coir at a fixed standard rate, the excess above which is borne by Government.

14. Several of the items entered under this head were hitherto estimated under B IV. Miscellaneous, but they have been brought under Land Revenue this year according to the new classification. The provision for the items noted in the margin has been adopted without any material alteration, as estimated by the Collectors with reference to the actuals

15. In their Proceedings, dated 4th November 1865, No. 2,687, Revenue Department, Government have decided that the cost of certain Niranim or Irrigation Establishments in the Districts noted in the margin, which was hitherto estimated in the Department of Public Works should be borne by the Department for and under which the service is rendered, and that provision for it should in future be made in the Revenue Budget. The Board have accordingly entered the necessary sums for the several Districts. But as for Malabar no amount was stated in the Order above referred to, the Board have adopted the charge for the Irrigation Establishment entered for that District in the list of Establishments submitted by Government in their letter to the Government of India, dated 18th January 1864, No. 104. For other sundry items of a petty nature a uniform rate of Rupees 150 is provided for each District.

Ganjam.
Vizagapatam.
Madura.
Tinnevelly.
Malabar.

	RS.
Land Revenue	38,39,388
Deduct one-fifth to Law and Justice.	7,67,877
Net amount	30,71,511
Miscellaneous	1,01,805
Total	31,73,316

16. The total provision under Land Revenue inclusive of Miscellaneous items after deducting one-fifth debitable to Law and Justice amounts to Rupees 31,73,316, which is in excess of the current year's provision by Rupees 1,88,080, and the actuals of 1864-65 by Rupees 3,87,270.

This increase it will be seen is mainly owing to the provision for a large number of Assistant Collectors, and for the increased rates of salary sanctioned by Government in their several orders on Honorable Mr. Pelly's recommendations, as well as to the inclusion of the Niranim Establishments for the first time entered in the Budget, and of the Establishment for the revision of assessment in Nellore and Tinnevelly.

17. The Collectors' estimates under Abkarry have been slightly altered. The increase of pay proposed to the watching Peons has been added to the Establishment. Under the item purchase, &c., of arrack a sum of Rupees 1,20,000 is estimated against Rupees 95,396 in the current year's Budget owing to the rise in the price of arrack, and the Board have adopted the Collectors' estimate. The total provision under this head is Rupees 1,94,416.

Income Tax.

18. No provision is made in the Budget for charges on account of Income-tax, as the operation of Act XXXII of

1860 will have ceased before the commencement of the next official year.

Customs.

19. A small addition has been made for the Sea Custom Establishment in consequence of the Honorable Mr. Pelly's recommendation to raise the salaries of Peons from five to six Rupees, and to entertain Boat Lascars at the Ports of Coringa, Cocanada, and Soonkaravoo for preventive service. The provision for

Saderwarid has been reduced, as the supply of paper is to be made by the Superintendent of Stationery. For contingencies the Collectors' estimates have been adopted with slight alterations. A sum of Rupees 750 is entered for Malabar on account of Temporary Establishment to check smuggling of goods. The establishment on account of Land Customs shews a decrease of Rupees 1,854, owing to the abolition of the Frontier Chowkies in the Districts of Madura and Tinnevely on the removal of the fiscal restrictions on the trade between the British territory and the Native States of Cochin and Travancore. Provision has been made for the small Establishment for Soonkaravoo in the Godavery District, amounting to Rupees 252 per annum, proposed in the Honorable Mr. Pelly's letter, dated 30th August 1865, No. 1,833. The provision for Saderwarid and Contingencies needs no special remarks. The total provision under Customs amounts to Rupees 1,70,512.

Salt.

20. In some Districts provision has been made for Uncovenanted Deputy Collectors with reference to the class of the officer now in charge of this Department, but the Board have altered it to the amount passed in the Budget for the current year, which provides fully for the pay of these officers. The estimate on account of Deputy Collectors' establishments, has been altered with reference to the increase of pay to certain Clerks sanctioned by Government on the Honorable Mr. Pelly's reports. The provision for Saderwarid has been reduced, as paper will in future be supplied by the Superintendent of Stationery. The sums entered for the travelling allowance of Officers and batta to Establishment are the same as those provided for the current year.

21. The estimates of Collectors for the purchase of salt and manufacturers' shares are very large, compared with the estimates for the current year; but the amounts have been revised with reference to the quantity expected to be manufactured in 1866-67. The total provision made by Collectors has accordingly been reduced from Rupees 11,64,438 to Rupees 10,20,000. For conveying and storing salt the Collectors' estimates have been generally adopted with but slight alterations. The charge for exporting salt is estimated at 49,000 Rupees against 39,700 for the current year, owing to the anticipated increase of exportation from Madras. The Collectors' estimates for weighing machines have been generally adopted. For contingencies a uniform provision of Rupees 300 is made for each District. The total provision under salt is Rupees 14,83,543, which is in excess of the current year's estimate by Rupees 36,543.

Stamps.

22. The cost of establishment estimated for the Presidency Town is the same as for the current year. For cost of water-marked paper expected from England a sum of Rupees 50,000 was provided by the Superintendent of Stamps; but as the cost is not paid here, the Board have struck out the amount, as was done in the Budget for 1865-66. The amount of commission or discount to licensed stamp vendors in the Provinces has been estimated at a high figure by Collectors on the anticipated increase in the sale of stamps, as the sales have been steadily

increasing, the Stamp Law being now better understood and more rigidly enforced; but as under the discount system, which has been introduced into many Districts, no discount is allowed on the purchase of stamps exceeding 50 Rupees value, the Collectors' provision of Rupees 94,600 has been reduced to Rupees 80,000. The provision for contingencies has been adopted as estimated by Collectors with but slight alterations. The total estimate on account of stamps is Rupees 1,19,184.

15. Allowances to District and Village Officers.

23. Under this head are estimated the cash payments from the Treasury to Village Officers. In Kurnool where the village officers are remunerated from the proceeds of the local cess, a sum of Rupees 1,61,258 has been estimated by the Collector, but as the charge will be met from the "Village Service Fund" subordinate to "Local Funds" under "Public Debt," the amount has been struck out. The total estimate under this head is nearly the same as for the current year in all except the Godavery and Tanjore Districts. In the former District, the usual money allowances of the servants in the villages under the Joint rent are deducted from the Settlement Demand, but when the new rates of assessment are introduced such deductions will cease, and the servants will have to be paid from the Government Treasury. This is therefore not an additional charge on the State, although it formerly did not appear. In Tanjore the Collector assumes that the sanction conveyed in the Proceedings of Government, dated 9th August 1862, No. 1,697, will be brought into operation in the next official year. Hence, increased provision is made in these two Districts. The total amount entered by the Board in the Budget under this head is Rupees 4,17,789. If under the Government Order, dated 28th November 1865, No. 2,946, the sanction for Tanjore is to be considered cancelled, the estimates may be reduced by Rupees 36,754.

16. Administration and Public Departments.
Board of Revenue.

24. In the Budget for 1865-66, provision was made for the Establishment, &c., of the Board of Revenue under Land Revenue, but as it was decided that the cost of this Establishment should appear under the distinct head of "16, Administration and Public Departments," they are for the first time estimated under this head. In the Budget for 1865-66, an increased provision of 6,000 Rupees was made on account of Establishments to strengthen the Board's Account Department, but this was disallowed by Government as it had not been specially brought under their consideration. In the present estimate an addition of Rupees 705 per month, or Rupees 8,460 per annum has been made for the same purpose with reference to the Board's Proceedings to Government, dated 14th November 1865, No. 7,291. The necessity for this increase is fully explained in those Proceedings. The rest of the items have been estimated with reference to the actual requirements of the office. For cloth to cover tables an increased provision has been made to renew those now in use. A sum of Rupees 5,000 has been provided for printing selections from Records, Rupees 2,500 to meet charges of a contingent nature, and Rupees 300 on account of other items.

Charges connected with the transmission of agricultural implements.
Purchase of Periodicals and Books.
Service Telegrams.
Charges for lithographing new District Maps.

the same as for the current year. The total provision entered for the Board of Revenue is Rupees 2,60,900 including the marginal items.

20. Education, Science, and Art.
Agricultural Exhibition.

26. Provision was made in the Budget of 1865-66 on account of agricultural exhibitions under B IV. Miscellaneous. None of the Collectors have provided any sums for this purpose in the ensuing year except in Nellore, and as there is no probability of there being any exhibitions except the Nellore and Salem Cattle Shews, and the Bellary and Malabar exhibitions, the Board have entered Rupees 4,000 for Nellore, which is the estimate of the Collector; Rupees 2,500 for Salem, 73,000 for Bellary, and 5,000 for Malabar. A sum of Rupees 4,500 has also been provided for the Madras District on account of the establishment, &c., of the Model farm at Sydapet.

23. Stationery and Printing.

27. The Press Establishments were hitherto estimated under Land Revenue, and the charges for Printing Materials, &c., under B IV., but a separate head having been opened in the revised classification for exhibiting the transactions of the Press Department, the estimates for the ensuing year have been entered under this head. The cost of Establishment provided in the Budget is according to the sanctioned scale. The provision on account of Saderwarid is entered at a uniform rate of Rupees 100 for each District. For purchase of Printing Materials and other charges connected with the Press a sum of Rupees 750, which is the same as the current year's estimate has been provided for each District, and though small may suffice. In many of the Districts a superior description of Press is needed to secure despatch of work.

"26. Miscellaneous."

1. Charges for remitting Treasure beyond the District.
2. Charges for stamping weights and measures.
3. Reward for killing dogs, wild beasts, and snakes.
4. Charges for burying paupers.
5. Contributions to Municipal Funds.
6. District Tappal Establishment.
7. Country Stationery and Saderwarid of do.
8. Freight and landing charges.
9. Scavengers' and Sweepers' Carts.
10. Native Choultries.
11. Grant-in-aid to Travellers' Bungalows.

	RS.
For nineteen Districts, at 480 Rupees each	9,120
For Madras Town	924
Total...	10,044

28. A few items under this head, which generally come under the cognizance of the Board, are estimated for the information of the Accountant General, the rest being provided for by himself in his General Budget for the Presidency. The items which the Board have estimated under this head are those noted in the margin, and in most cases the Collectors' estimates have been accepted. For the second of these items a sum of Rupees 10,044 is provided, which is according to the scale of Establishment submitted to Government with the Board's Proceedings,

dated 29th August 1864, No. 5,568. The Government of India have not yet sanctioned the establishments pending further information on the subject.

	RS.
Vizagapatam	20,000
Godavery	2,500
Bellary	2,500
Kurnool	5,000
Coimbatore	12,000
Total...	42,000

29. The Collectors of a few Districts have provided certain sums on account of contributions to Municipal Funds, as shown in the margin. The Board are uncertain whether the operations of the new Towns Act will affect these grants-in-aid. The provision for the District Tappal Estab-

lishment is made according to the scale finally sanctioned by Government. It also includes the small increase recommended by the Honorable Mr. Pelly for the Letter Peons in his letter to Government, dated 22nd November last. The entries on account of Saderwarid have been altered, as paper is to be furnished from the Stationery stock. The particulars of the Establishment and Saderwarid for each District, for which provision has to be made by the Accountant General, are entered in the Budget. The usual grant of Rupees 9,860 has been provided on account of Native Choultries, but on account of grant-in-aid to Travellers' Bungalows, a sum of only Rupees 10,000 has been entered, as the Establishment has lately been reduced by Government. In their Order, dated 28th November 1865, No. 2,925, Government directed that the necessary provision for the Establishments for the collection of tolls on the Cochrane's and Sadras Canals should be made in the Board's Budget for the coming year. The Establishment sanctioned for Cochrane's Canal in the Order of Government, dated 25th November 1863, is Rupees 241 per month, but this includes the Shadiencoopum Lock Establishment, costing Rupees 68 per month. As this amount is payable by the Public Works Department, the remainder, Rupees 173, has been taken. For the Southern or Sadras Canal no special Establishment has been sanctioned, but a sum of Rupees 29 per month is the present charge as an experimental measure. The Board have provided Rupees 78 per month for this Establishment. The provision for the whole Establishment is thus Rupees 3,012 per annum.

30. The cost of Establishments of Joint Magistrates of Cantonments and Town Munsiffs remains the same as in the current year. These items are to be provided for in the Budget of the High Court. The Board, however, give in the margin a memorandum of sums for each District for the information of the Accountant General.

Districts.	Town Munsiffs.	Cantonment Joint Magistrates.	Saderwarid and Contingencies.
Bellary	...	1,164	105
Kurnool	300	...	...
Madras	...	2,508	105
Tanjore	973	...	...
Trichinopoly	450	1,164	52
Madura	...	504	52
Coimbatore	...	1,918	155
Malabar	...	1,164	52
Total ..	1,753	8,484	521

31. In their Proceedings, dated 13th September 1865, No. 5,696, the Board have recom-

mended for each District an Establishment to cost 35 Rupees monthly for the registration of deaths. These Establishments costing in all Rupees 7,980 per annum, have also to be provided by the Accountant General under "26, Miscellaneous." As the whole time of this additional Establishment may not be required for the special work, and as it may occasionally be employed on general duty under the orders of the Deputy Collector, it appears to the Board that it will be better to incorporate this with the Land Revenue Establishment, instead of treating it as distinct, and if the Government approve this proposal, the Board request that the Honorable Mr. Pelly may be desired to include it in his General Statement of Establishment.

32. The Board resolve to forward with their Budget a Memorandum of the sums estimated by the Inspector General of Police on account of guards required for the Revenue Department during the ensuing year.

33. The following abstract exhibits in one view the estimates for the ensuing year entered in the Budget now submitted, compared with those of 1865-66, and the actuals of 1864-65:—

	Actuals of 1864-65.	Estimates of 1865-66.	Estimates of 1866-67.
	RS.	RS.	RS.
Allowances, Refunds and Drawbacks	1,21,100	1,44,200	1,22,000
Land Revenue	33,74,270	35,94,769	38,39,388
Miscellaneous	86,630	1,09,421	1,01,805
Abkarry	1,56,912	1,70,000	1,94,416
Customs	1,67,633	1,69,500	1,70,512
Salt... ..	14,28,295	14,47,000	14,83,543
Stamps	1,08,992	1,14,000	1,19,184
	53,22,732	56,04,690	59,08,848
Allowances to District and Village Officers	5,06,896	3,67,465	4,17,789
Administration and Public Departments—Board of Revenue	2,34,702	2,47,256	2,60,900
Education, Science and Art—Agricultural Exhibitions ..	2,366	11,000	19,000
Stationery and Printing	45,370	58,104	59,254

No. 369.

ORDER THEREON, 22nd January 1866, No. 187.

Miscellaneous.

1. With these Proceedings the Board of Revenue submit the Budget Estimate of charges of the Revenue Department for 1866-67.

2. ALLOWANCES, REFUNDS, AND DRAWBACKS.—The Board's estimate under this head amounts to Rupees 1,22,000, that of the current year being Rupees 1,44,200, and the actual expenditure of 1864-65 having been Rupees 1,21,100.

3. The Government accept the Board's estimate under the heads of "Land Revenue" and "Miscellaneous," but consider that those for "Customs" and "Stamps" may very safely be reduced to Rupees 10,000 and Rupees 40,000, respectively. Under the head "Drawbacks" also the Board's entry seems unnecessarily large. In many Districts no expenditure is incurred on this account, and an allowance of Rupees 27,000 seems ample. The total estimate now passed amounts to Rupees 1,15,000, as shewn below:—

	Actual of 1864-65.	Estimate of 1865-66.	Estimate for 1866-67, as submit- ted by the Board.	Estimate for 1866-67, as revised by Govern- ment.
	RS.	RS.	RS.	RS.
<i>Refunds.</i>				
Land Revenue	32,226	22,300	18,000	18,000
Customs	16,952	11,800	11,000	10,000
Stamps	30,588	51,000	43,000	40,000
Miscellaneous	18,281	18,800	20,000	20,000
Total	98,047	1,03,900	92,000	88,000
Drawbacks	23,053	40,300	30,000	27,000
Total	1,21,100	1,44,200	1,22,000	1,15,000

4. The Land Revenue charges, are estimated by the Board at Rupees 39,41,193, against Rupees 37,04,190, the estimate of the current year, and Rupees 34,60,900 the actual expenditure of 1864-65.

Salaries and Expenses.

	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.
Assistant Collectors' allow- ances included	1,44,740	1,76,820
Hoozoor and Talook Esta- blishments	19,72,980	21,79,712
Temporary Establishments.	45,000	1,07,023

5. LAND REVENUE.—The items under this head in which there is any material increase over the estimate for 1865-66, are specified in the margin. In regard to the first, the Board explain that they have adopted the Collectors' estimates for thirty Assistants, in consideration of the large number of these officers now

being posted to the several Districts. The Government are of opinion that the grant of Rupees 1,23,900, sanctioned by the Government of India for 1864-65, will be sufficient, as any extra expenditure that may be found necessary can be met from savings. They observe that the actual expenditure in 1864-65, on account of Collectors, Sub-Collectors, and Head Assistants amounted to Rupees 8,74,876, and assuming that the similar expenditure in 1866-67, will not exceed Rupees 9,00,000, the saving out of the estimate which provides for the authorized number of Officers will afford a sufficient margin to meet any extra expenditure on account of Junior Assistant Collectors, which may be incurred. The excess of Rupees 25,200, entered by the Board, will therefore be struck out, and a corresponding reduction will be made in the fixed tent allowance and house-rent for these Officers.

6. The increase in the second item is owing chiefly to the progress of Mr. Pelly's revision of the revenue establishments. The estimate apparently includes Rupees 11,880 for increasing the salaries of Attenders and Talook Masaljees, which sum will be struck out, as the Government in their Order dated 22nd December 1865, No. 3,097, did not adopt Mr. Pelly's recommendation to this effect. Mr. Pelly's revision is now being closed, and the necessary Statements will shortly be submitted to the Government of India, so that further remarks on this item of the Budget are unnecessary here. The Board have also entered a sum of Rupees 22,116 for District Survey Establishments. Regarding these the Government have not yet arrived at any decision, and the provision of funds in the Budget is therefore premature, and must be omitted.

7. The increase in the third item, viz., "Temporary Establishments," amounts to Rupees 62,023. The greater portion of this increase (Rupees 50,000) is on account of establishments for the revision of the assessment in the Tinnevely and Nellore Districts. This sum will be transferred to the Revenue Settlement Budget, to which it properly belongs.

8. The other variations have been clearly explained by the Board, and need no special notice. The total sum passed under "Salaries and Expenses" is Rupees 37,23,300 in round numbers.

9. MISCELLANEOUS.—The items under Miscellaneous, which shew a large increase over the estimate for 1865-66, are specified in the margin. The first item is raised with reference to the actual expenditure of Rupees 10,570 in 1864-65, and will not therefore be disturbed. The increase under "Pearl Fishery" is owing to the addition to the salary of the

Superintendent recently authorized by the Secretary of State, and to the employment of the Steamer "Godavery" at the Fishery. The provision made for the Ameendevi Establishment is according to the revised scale sanctioned in the Order of Government, dated 14th December 1863, No. 2,281. The rise in the price of rice, which the Islanders receive in part payment for their Coir, has also raised the esti-

mate. The last of the items is not a new charge, but a transfer from the Public Works Budget, as ordered by Government in their Proceedings dated 4th November 1865, No. 2,687.

10. The other items shew small variations not requiring special notice with one exception, viz., the pay of the gardeners employed at the Roshum Bagh. Now that the property is under the charge of the Farm Committee the Peons may be dispensed with. The total sum passed under "Miscellaneous" is Rupees 1,01,656 against Rupees 1,09,421, the estimate for 1865-66.

11. The grand total passed under "Land Revenue" is Rupees 38,24,968, of which Rupees 7,44,660 is chargeable to Law and Justice.

12. ABKARRY.—The estimate under this head requires no revision. The raising of the salaries of the watching Peons from 4 to 6 Rupees was sanctioned in the Order of Government, dated 22nd December 1865, No. 3,097. The rise in the price of Arrack justifies the entry of Rupees 1,20,000 for the purchase of that article against Rupees 95,396, the estimate for 1865-66. The sum passed is Rupees 1,94,400.

13. CUSTOMS, SEA.—The Board's estimate for Sea Custom shews an increase of Rupees 3,306, which occurs wholly under establishments.

	Estimate for 1865-66.	Estimate for 1866-67.
Establishments	1,53,022	1,57,506
Country Stationery	2,064	1,300
Contingencies	3,914	3,500
Total	1,59,000	1,62,306

The provision of Rupees 3,144 for raising the salary of the Peons and Masaljees will be struck out, as Mr. Pelly's proposal was disallowed in the Order of Government dated 22nd December 1865, No. 3,097. The remainder of the increase is owing chiefly to the necessity of entertaining Boat Lascars at certain ports in the Godavery District for preventive service. The round sum of Rupees 1,59,000 is passed as in the current year.

	Estimate for 1865-66.	Estimate for 1866-67.
Establishment	9,632	7,776
Country Stationery	516	250
Contingencies	352	180
Total	10,500	8,206

14. CUSTOMS, LAND.—The estimate on account of "Land Customs" shews a decrease under all items. That under establishments is owing to the abolition of the frontier duties between the British Territories and the Native States of Travancore and Cochin, and the consequent discharge of the establishment. The entry of Rupees 252 for a small establishment for Soonkaravoo in the Godavery District is passed provisionally pending specific sanction.

* Sea	1,59,000
Land	8,200
Total	1,67,200

15. The total sum passed under Customs is Rupees 1,67,200* against Rupees 1,69,500, the estimate for 1865-66, and Rupees 1,67,633 the actual expenditure of 1864-65.

16. SALT.—The estimate for "Salt" amounts to Rupees 14,83,543, and varies little from the estimate of the current and expenditure of the preceding year. The only items which require notice are specified in the margin. The small increase under establishments is owing to the pay of some of the Clerks attached to the Deputy Collectors, having been raised in connection with the revision of establishments by Mr. Pelly. The entry for the

provision of Salt shews an increase of Rupees 29,536 over the estimate of the current year. The demand owing to the extension of the Railway, the improvement of the communications, and the increased prosperity of the people, is rising so rapidly that the Government quite approve of the supply which the Board have provided for. One item, however, is capable of reduction, viz., that for the export of salt, which is set down at Rupees 49,000. As the Government levy no duty on salt exported, such a charge should not be incurred. The Board will, therefore, revise the price of salt for export so as to cover all charges; meanwhile a sum of Rupees 15,457 will be allowed, in order to give time for the necessary arrangements and for notice to shippers. The total Salt Budget will thus stand at 14,50,000 Rupees.

17. STAMPS.—The Board's estimate under this head is moderate, and will not be disturbed; but the Government do not understand the large expenditure of Rupees 2,275 under "Contingencies" in Malabar in 1864-65, and the consequent provision of Rupees 2,500 under the same item for 1866-67. The Board will be requested to submit an explanation on the subject. The sum passed under "Stamps" is Rupees 1,19,000.

18. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—The provision for the payment of these establishments was struck out by Government from the Budget for 1865-66 on the ground that the Government of India had transferred it to the Order dated 24th January 1865, No 104, para-

"Debt Account," and decided that the village fees and cesses should be formed into a Local Fund. Since then, however,

the propriety of the charge has been admitted by that Government, and a grant of Rupees 3,67,609 sanctioned for 1865-66. The estimate proposed by the Board for 1866-67 amounts to Rupees 4,17,789, the increase occurring chiefly in the

Districts noted in the margin. The Board explain that the increase in the Godavery District is an extra charge only in appearance and is owing to a change in the mode of the settlement of the land revenue of that District. Under the "Joint-rent" system the usual money allowances of village servants are deducted from the settled demand, and the net receipts only are carried to the credit of Government, while under the Ryotwar system, now being introduced, the gross demand constitute the revenue of Government, and payments have to be made to the servants

	Estimate for 1865-66.	Estimate for 1866-67.
Establishments for Deputy Collectors...	RS. 10,320	RS. 13,476
Purchase, &c., of Salt...	11,48,464	11,78,000
Charges for export- ing Salt ...	39,700	49,000

from the Treasury. Under these circumstances the sum entered by the Board will not be reduced. In the case of Tanjore the proper entry should be Rupees 2,28,087, which comprises the sanctioned and commuted allowance for village Officers, viz., Rupees 69,191 for Potails, Rupees 1,24,051 for Curnums, and Rupees 34,845 for Nat Curnums. The total sum passed under "Allowances to District and Village Officers" is Rupees 4,22,868.

ADMINISTRATION AND PUBLIC DEPARTMENTS.

19. BOARD OF REVENUE.—The Board's estimate under this head amounts to Rupees 2,60,900 against Rs. 2,47,256 the estimate for 1865-66, and Rupees 2,34,702 the actual expenditure in 1864-65.

	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.
Establishment ...	66,462	74,904
Cloth for Table- covers and Peons' belts.	300	700
Printing Selections from Records. ...		5,000

The items under which there is an increase above the estimate for the current year are specified in the margin. The increase under Establishment is stated to be necessary for strengthening the Board's Account Department for the efficient performance of the large amount of work which has been recently assigned to it. The sum entered for this addition, viz.,

Rupees 705 per mensem, or Rupees 8,460 per annum, must be struck out, as the Government of India have repeatedly prohibited the entry of fresh charges not sanctioned by them. The estimate of the Board of Revenue now passed amounts to Rs. 2,52,400.

EDUCATION, SCIENCE, AND ART.

20. AGRICULTURAL EXHIBITION.—The sum of Rupees 19,000 entered by the Board under this head is for holding Agricultural Exhibitions in certain Districts, and for the management of the Government Farm at Saydapat. The Government have in a recent Order directed an addition of Rupees 10,000 for holding Exhibitions in fresh Districts, with reference to the Secretary of State's Despatch, dated 31st October 1865, No. 3,067. As, however, the Board have provided for Exhibitions in four Districts, a further provision of Rupees 3,000 will be sufficient.

21. The allowance for the Farm should be fixed at Rupees 8,000, as the Committee will have to set up and work the machinery received and expected from England, and to conduct experiments on a larger scale than has yet been practicable. The total round sum passed is Rupees 30,000. The Board will report to Government the result of their communication with the Collectors on the subject of the Exhibitions, with reference to the Order dated 20th December 1865, No. 3,067, so that the general arrangements which may be made for the purpose may receive their previous approval.

STATIONERY AND PRINTING.

	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.
Establishment ...	43,104	43,104
Saderwarid ...		1,900
Printing Materials and other charges.	15,000	14,250
Total...	58,104	59,254

22. The items under this head need no special notice. The increase under Saderwarid is only nominal, owing to the separation of the sum hitherto entered under "Land Revenue." The sum of Rupees 59,300 is passed.

23. The total estimate now passed under heads which strictly constitute

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22nd January 1866.

charges of the Revenue Department is Rupees 65,20,176, or more than that of the current year by Rupees 2,31,338 as shewn below:—

Items.	Actual of 1864-65.	Budget of 1865-66.	Budget of 1866-67 as now passed.	Increase.	Decrease.
RS.	RS.	RS.	RS.	RS.	RS.
<i>Advances, Refunds, and Drawbacks.</i>					
Refunds	98,047	1,03,900	88,000	...	15,900
Drawbacks	28,053	40,300	27,000	...	13,300
Total...	1,21,100	1,44,200	1,15,000	...	29,200
<i>LAND REVENUE.</i>					
<i>Salaries and Expenses.</i>					
Collectors and other Covenanted Officers	10,13,356	11,30,446	11,28,446	...	2,000
Deputy Collectors	1,74,376	1,78,800	1,78,800	...	...
Collectors' Establishments	6,14,581	6,31,968	6,88,760	56,792	...
Country Stationery	22,339	34,238	20,000	...	14,238
Medical charges	20,149	31,640	34,396	2,756	...
Talook establishments	12,63,281	13,41,012	14,56,956	1,15,944	...
Do. Country Stationery... ..	65,138	87,835	40,000	...	47,835
Extra and Temporary Establishments	26,025	45,000	57,023	12,023	...
Travelling charges	93,593	90,630	91,600	970	...
Contingencies	26,411	15,200	5,700	...	9,500
Other items	16,051	8,000	21,631	13,631	...
Total...	33,35,300	35,94,769	37,23,312	1,28,543	...
Miscellaneous... ..	86,630	1,09,421	1,01,656	...	7,765
Total Land Revenue...	34,21,930	37,04,190	38,24,968	1,20,778	...
Abkarry	1,56,912	1,70,000	1,94,400	24,400	...
Customs	1,67,633	1,69,500	1,67,200	...	2,300
Salt... ..	14,28,295	14,47,323	14,50,000	2,677	...
Stamps	1,08,992	1,14,000	1,19,000	5,000	...
Allowances to District and Village Officers	5,06,896	3,67,465	4,22,868	55,403	...
<i>Administration of Public Departments.</i>					
Board of Revenue	2,34,702	2,47,256	2,52,440	5,184	...
<i>Education, Science, and Art.</i>					
Agricultural Exhibitions	2,366	11,000	30,000	19,000	...
Stationery and Printing	45,370	58,104	59,300	1,196	...
Grand Total...	60,73,096	62,88,838	65,20,176	2,31,338	...

MISCELLANEOUS.

24. The sums entered under this head are those items which, though not

Proceedings of the Madras Government, Revenue Department, 17
22nd January 1866.

strictly charges of the Revenue Department, come under the cognizance of the Board. The items noted in the margin

Reward for killing dogs, &c. Rs. 24,250.
Charges for interring paupers „ 540.

appertain to the Judicial Department.

The provision of Rupees 42,000 under “Contributions to Municipal Funds,” is necessary. The excess of Rupees 4,632 entered under District Tappal Establishment for the increase of the salary of the Delivering Peons, disallowed by the Order of Government dated 22nd December 1865, No. 3,097, will be struck out. The sum passed under this head, Country Stationery included, is Rupees 1,21,000. “Freight and Landing Charges” can be reduced from 4,000 to 3,000 Rupees.

Charges for remitting Treasure beyond the District Rs. 43,400
Do. for stamping weights and measures. 10,044
Toll Establishment on Canals. 3,000

The other items noted in the margin are passed for entry in the General Budget. The second item will not be

available till the establishments are sanctioned by the Government of India. The Board will report for sanction the particulars of the establishment proposed for the Sadras Canal.

25. CONSERVANCY.—The first item under this head will be considered in the Public Department. The other two items are passed. The total cost of the revised Establishments attached to Travellers' Bungalows, amounts to Rupees 15,339; the deficiency in the provision in the Budget will be met from the fees realized. The Board will keep in view the request of the Government of India in paragraph 2 of their Financial Secretary's letter, dated 10th July 1865, No. 1,256, that if the combined results of the revision of the Establishments and the increase in the scale of fees do not render the annual grant from General Revenue unnecessary, the scale of fees will be again revised. The Board will report on the subject after a year's experience of the present rules.

26. Paragraphs 30 and 31 of the Board's Proceedings will be considered in the Judicial and Public Departments respectively.

27. TREASURY AND PREVENTIVE GUARDS.—The estimate under this head, amounting to Rupees 2,80,900 according to the Statement furnished to the Board by the Inspector General of Police, is passed.

28. With these remarks the Government resolve to transmit the Budget to the Accountant General.

(Signed) J. D. SIM,
Secretary to Government.

12
23rd February 1866 N^o 274.

Communicated to the
Inspector General of Police with
reference to para 27.

The Memo relating to the
cost of establishments of Cantonment
Magistrates and Town Munsiffs
as given in para 30 of the Revenue
Board's Proc. recorded above, will be
communicated to the Accountant
General in reference to the Order in
the Judicial Depart. of 21 January
1854, N^o 86.

The Insp. Genl of Police }
Acct General } Depy Secy
Rev Board's Proc. }

1841
St. Louis
Dec 1st
Dear Sir
I have the honor
to acknowledge the receipt
of your letter of the 27th
inst. in relation to the
sale of the land of the
Missouri & North
Western Railroad Co.
and in reply to inform
you that the same has
been forwarded to the
proper authorities for
their consideration.

Very respectfully,
J. H. Smith