

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1044	Press ~~Mis.~~
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Dated	21-1-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th January 1865.*

No. 218. Read the following Proceedings of the Board of Revenue, dated 23rd December 1864 :—

1. The Budget Estimates of Revenues and Receipts having been already submitted to Government with the Board's Proceedings, dated 16th December 1864, No. 8,082, the Board
Enclosure No. 1.

now resolve to forward to Government their Budget Estimates of Charges for 1865-66, with the following observations :—

2. The actuals for 1863-64 entered in the Collectors' Budgets are found to differ from those shewn in the Progress Reports of Charges for April last. There is no good reason for these differences; and they could have been avoided if one and the same principle were adopted by the Collectors in both cases, as they have repeatedly been instructed to do. In paragraph 8 of the Board's Miscellaneous Circular, dated 7th October 1864, Collectors were distinctly informed, that the actuals for 1863-64 to be entered in the Budget, should correspond exactly with the actual reported in the Statement for April 1864, but the Board find that little attention has been paid to their instructions by the Treasury Deputy Collectors. On this occasion the actuals entered in the Budgets have been adopted; but in future the Budgets will be returned for revision if any differences be found between them and the Progress Report. The Estimates for the current year are entered as finally sanctioned by the Government of India, communicated in the Proceedings, dated 6th May 1864, No. 245, Financial Department, except in the case of some items transferred from one head to another.

3. In the Estimate now submitted the classification of establishments according to rates of pay is omitted. In the letter from the Government of India, dated 16th November 1864, it is stated that the division of establishments under the general heads of Officers, Clerks, and Servants is sufficient for the Budget Estimates. The salaries of all superior officers are separately entered in the present Estimate, the establishment only being shewn in one sum separately for the Hoozoor and Talooks. According to the instructions of the Government of India this has to be divided into "Clerks" and "Servants" with their number, and these particulars will be furnished to the Accountant General in a separate Memorandum to enable him to embody them in his General Budget. As the Supreme Government are of opinion that the division of charges between Land Revenue and Law and Justice should be shewn in the accounts in one sum, though it need not appear on each Bill, the transfer of one-fifth from Land Revenue to Law and Justice remains to be made in the Budget as usual; and this has accordingly been done, though the Board still think that such arbitrary division in the Budget and accounts cannot be of any use. Under this arrangement it will still be necessary to make the transfer from one head to the other in each month's Treasury account. The arrangement of items under each major head has also been slightly modified with reference to the revised form of the Treasury accounts, prepared in communication with the Accountant General.

Allowances, Refunds, and Drawbacks.

4. The Estimate of Refunds under Land Revenue is put down at Rupees 25,800. The Collector of Godavery estimated the large sum of Rupees 27,000 on this account in anticipation of a payment of Rupees 22,000 to the Proprietrix of Gopalpuram under a decree of the Civil Court, but this payment was made in November last, and therefore the Collector's estimate has been reduced to 5,000 Rupees. The refunds on account of Income Tax have been estimated by Collectors differently for each District, and these have been altered to Rupees 200 for each District. For the Presidency Town the provision of Rupees 2,000, which appears to be moderate, has been accepted. The Estimates of Collectors under Customs are the same as those of the current year in most cases. The Collector of Tanjore has estimated 10,000 Rupees without any explanation, and as there appears to be no sufficient reason for the provision of such a large amount, it has been reduced to 2,000 Rupees. The amount of refunds estimated under the head of Stamps is less than the current year's provision by Rupees 19,200, and more than the actuals of 1863-64 by Rupees 21,993, and needs no revision. The Estimates under Miscellaneous and

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Drawbacks have been slightly increased with reference to the actuals of 1863-64. In Malabar however, the increase under Miscellaneous is in excess of the current year's estimate by Rupees 3,000, and is explained by the Collector to be owing to the amount of fines now refunded on appeals from the decisions of Sub-Magistrates being much larger than formerly. The Collector of Sea Customs, Madras, has provided a sum of Rupees 30,000 on account of Drawbacks, though the actuals of 1863-64 is only Rupees 14,077. The Board have, therefore, reduced it to Rupees 21,000, which appears to be ample for the purpose.

5. The total provision passed by the Board on account of Refunds is thus Rupees 1,60,000, or Rupees 73,600 below the estimate of the current year, but Rupees 3,216 above the actuals of 1863-64.

I Land Revenue, Board of Revenue.

6. The provision on account of the Board of Revenue amounts to Rupees 2,52,956 exclusive of the items estimated under B. IV Miscellaneous against Rupees 2,41,569, the estimate for the current year; and Rupees 2,36,960, the actuals of 1863-64. In the present estimate the Board have included a sum of 6,000 Rupees under the item of Establishment, which they consider will be necessary to make the Board's Cutcherry equal to the efficient discharge of the additional duties imposed upon it, by extensive transfer of the audit of charges, as already brought to the notice of Government in the Board's letter, dated 23rd June 1864, No. 3,895. The Government have also in their Proceedings, dated 26th October 1864, No. 1,977, expressed their readiness to sanction a moderate Establishment for the audit of the Local Fund charges. There may probably be some further changes in the Account Department in consequence of certain suggestions made by the Commissioners of Inquiry into Indian Accounts, and the Board will, therefore, submit to Government their proposition for such increase as may be considered absolutely necessary after the Commissioner's Report is finally disposed of, as it will then be more complete and more definite. A sum of Rupees 5,000 is entered for Saderwarid, which the Government in paragraph 10 of their Order, dated 23rd November 1863, have placed at the Board's disposal, to enable them to pass the Saderwarid charges of the Districts in excess of the standard sanctioned by Government for each District. As the sum in question cannot be entered under any District, the Board have thought it proper to include it in their own Estimate. The items estimated under BIV. Miscellaneous according to the Budget classification are noted in the margin, and the whole provision for the Board of Revenue, including these items, is Rupees 2,57,956.*

Charges connected with the transmission of Agricultural implements	Rs. 3,000
Purchase of periodicals and books	300
Service Telegrams	700
Charges for lithographing new district Maps	1,000
	5,000

* Estimate under I. Land Revenue, Board of Revenue	2,52,956
Do. under BIV. Miscellaneous	5,000
Total	2,57,956

7. In consequence of the modification of the Revenue Settlement Department and the transfer of the Settlement work to the Board's Office and Collectors, some additions to the Establishment may hereafter be found necessary, but this cannot be correctly estimated now. The Board, however, understand that a sum of Rupees 4,50,000 is provided in the Budget sent to Government from the Settlement Department; and they think that this will be more than sufficient to provide any additional aid that may be required in their Office, and in some of the Collectors' Cutcheries, and also to cover the cost of the Special Department.

Salaries and Expenses.

8. The Estimates on account of salaries, &c., of Collectors and their subordinates are the same as for the current year, which were framed with reference to the full sanctioned scale. The salaries, &c., for Assistant Collectors were estimated variously by Collectors, but have been altered to the amount finally passed by the Government of India, for the current year. In Ganjam and Vizagapatam, however, the charges connected with the salaries, &c., of the Assistant Agents have been altogether omitted from the

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Budget with reference to the Proceedings of Government, Judicial Department, dated 4th February 1864, No. 203, as provision on account of them will be made by the High Court under Law and Justice.

Establishment of Collectors, &c.

9. These Establishments have been provided according to the sanctioned scale, and contain all the alterations proposed and sanctioned by Government, as well as those which are now before them for sanction. The estimate on account of Saderwarid has been made with reference to the fixed standard sanctioned by Government, in Government Order, dated 23rd November 1863, No. 2,106. The estimate for pay of Dressers including Medical charges is entered at the end of the statement according to the provision for the current year, as no return has yet been received from the Inspector General, Medical Department. The Board do not think that there will be any material variation in this charge.

Talook Establishment.

10. Provision has been made for these Establishments according to the sanctioned scale; it includes the several alterations sanctioned by Government as well as those which are now before them for sanction.

	Temporary Establishments.	Rs.
Ganjam ..	Establishment for surveying waste lands ..	1,896
Kistna ..	{ Soap-nut establishment	96
	{ Survey do.	1,380
	{ Zillahdars	2,804
Madras ..	{ Establishment for Amani villages	228
	{ Deputy Collector for the revision of assessments	4,200
	{ Establishment for Do.	1,824
Malabar ..	Establishment connected with the Escheats ..	26,324

Deputation Allowance.

11. These have been estimated at a uniform rate of 500 Rupees for each District, but in the Districts noted in the margin* additional provision is made on account of the Special Establishments, which will be necessary.

12. No provision is made under this head, as the salaries of Collectors, &c., have been estimated according to the full sanctioned scale as usual.

13. The charges on account of the items noted in the margin are of a variable nature; they have been generally estimated with reference to the actuals of the three preceding years, as directed in the Financial Resolution of the Government of India, communicated with the Proceedings of Government in the Financial Department, dated 10th October 1863, No. 663, but some of the estimates have been revised by the Board with reference to actual requirements. According to the Collectors' estimate the total travelling allowance for officers and establishments comes to Rupees 92,344, but as this sum seems unnecessarily large, the Board have reduced it Rupees 81,160, which is a little in excess of the grant allowed by the Government of India for the current year. A slight reduction has also been made in other items as estimated by Collectors, and a uniform provision of 800 Rupees has been made for contingencies other than the items specially provided in the Budget.

14. The total provision on account of salaries and expenses amounts to Rupees 36,61,244 against Rupees 35,89,570, the estimate of the current year, the increase being Rupees 71,674. A large portion of this is in the items of Hoozoor and Talook establishments, to which some addition was recently sanctioned by Government in consequence of certain alterations proposed by the Honorable Mr. Pelly. The remaining increase is in items of a contingent nature, and results from adopting the average of the actual expenditure of the past three years for the estimate.

Abkarry.

15. The provision made under this head is the same as for the current year, except under contingencies, for which the Collector of Madras has provided a sum of Rupees 1,72,500. This, however, exhibits an increase of Rupees 38,004 over the current year's estimate, which the

Collector states is owing to the prevailing high price of Colombo Arrack. The Board observe that in the current year's Estimate a less provision was made, as there was a large stock of Colombo Arrack in store last year, which was available in the beginning of the current year. Some increase is therefore necessary for next year, but the Board consider that the estimate of the Collector is unnecessarily large, and have, therefore, reduced it to Rupees 1,47,896. The whole provision under the head of Abkarry is Rupees 1,70,000.

Income Tax.

16. For the Presidency Town provision has been made by the Commissioners for the full year, although the operation of Act XXXII of 1860 ceases on the 31st of July 1865. It is stated in the remark column that the retention of the establishment throughout the year is considered necessary, to enable the Commissioners to collect the arrears that will fall due on the 1st August 1865, but the Board consider this unnecessary, as any arrears that may be left uncollected in August next may be transferred to the Collector of Madras for realization, and they have accordingly provided the establishment, and other charges for six months only. The establishments for the other Districts have also been provided for the same period, with a small sum of Rupees 636 on account of contingencies.

Customs.

17. The establishments on account of both Sea and Land Customs have generally been provided with reference to the sanctioned scale; but in Malabar a sum of Rupees 750 is included under "Establishment," on account of a temporary preventive Establishment to check smuggling of goods. The provision for Saderwarid is made according to the standard sanctioned by Government, for contingencies, with some slight alterations as estimated by Collectors with reference to the actuals of the last three years.

Salt.

18. The cost of Establishments under this head has been provided according to the sanctioned scale, and Saderwarid according to the standard estimate. The provision on account of travelling allowance for officers and batia to establishment are the same as estimated by the Collectors, which appears to be moderate. A sum of Rupees 500 is also provided for each District on account of contingencies to meet any other charges than those specially mentioned. The charges for the provision of Salt estimated by Collectors are very high, and shew an increase of more than two lacs of Rupees over the current year's estimate in the item of "purchase of Salt and manufacturers' share," though the quantity expected to be manufactured in 1865-66 is only Indian Maunds 90,52,000, while that estimated for the current year is Indian Maunds 90,73,000. There is, therefore, no sufficient reason for anticipating such a large increase, and the Board have accordingly reduced the provision under this item from Rupees 11,23,894 to Rupees 9,75,000. For other items the estimates of the Collectors have been accepted. The whole provision under the head of Salt is Rupees 14,50,000.

Stamps.

19. Under this head are included the Establishment, &c., of the Office of the Superintendent of Stamps at Madras, and the Stamping Establishment at the Mint. The small difference in the cost of the establishment of the Superintendent of Stamps is owing to the omission of the temporary establishment of Rupees 54 per month, sanctioned in the Proceedings of Government, dated 14th October 1863, No. 1,874, and the addition of the increase recommended in the Board's Proceedings, dated 3rd November 1864, No. 7,214. The Superintendent of Stamps has made a provision of Rupees 50,000 for water-marked paper, but the Board do not think that the charge can find a place in the Budget, as the supply of paper from England is not paid for here. The provision has accordingly been omitted. There is a small increase under Contingencies, which is considered necessary in consequence of the proposed introduction of bi-color stamps. The commission, or discount to vendors in the Districts, has been estimated by Collectors with reference to the anticipated sales and has been accepted. Contingencies have been provided with reference to the actuals of preceding years.

B. III Allowances to District and Village Officers.

20 The provision on account of Village Establishments in the Budget Estimate for 1864-65 having been transferred by the Government of India to the head of "Debt Accounts," in consequence of its having been decided to form the village fees and cesses into a Local Fund, the Board pointed out to Government in their Proceedings, dated 20th June 1864, No. 3,797, that until the introduction of a regular fee system, and the enfranchisement of service Ináms, the Resolution of the Government of India cannot be carried into full effect except in the case of Kurnool, where these changes have been already introduced. A special grant of Rupees 3,67,465 to meet the payments of these establishments during the current year was, however, sanctioned by Government as an advance pending the orders of the Government of India. In their Proceedings, dated 31st October 1864, No. 7,134, the Board desired to be informed whether in the Budget for 1865-66 the cash payments to village officers should be estimated under B. III or omitted altogether, and no orders having been yet received, the Board have deemed it proper to enter in the Budget now submitted, the amount actually required to meet this charge. The Board request early instructions on the several points noticed in their Proceedings, dated 20th June 1864, above referred to.

B. IV Miscellaneous.

21. The Collectors' estimates on account of charges for remitting Treasure within, the Districts are based on the actuals of 1863-64, and are accordingly accepted. For law charge a uniform provision of Rupees 200 is made for each District, though some Collectors have estimated large amounts. The Collectors of the

	rs.
Nellore...	4,000
Bellary...	3,000
Tinnevely...	4,000
Salem...	3,000

Districts noted in the margin have estimated certain sums on account of Agricultural Exhibitions, and as the Board do not anticipate exhibitions in any other Districts, the estimates of the Collectors have been adopted, with the exception of Salem, where it is not likely that there will be an Exhibition. A sum of Rupees 3,000 is provided for the Board's Office on account of charges connected with the transmission of agricultural implements to Districts. A sum of Rupees 1,000 is allowed for each District on account of the purchase of Printing materials, and for South Arcot an additional provision of 1,000 Rupees is made, as the Collector reports that he is greatly in want of a new Press and some other materials. For the purchase of periodicals and books, Rupees 50 have been provided for each District, and Rupees 300 for the Board. The District Tappal Establishments have been estimated according to the revised scale sanctioned by the Government of India, and Saderwarid according to the fixed standard. The Collectors of the Godavery, Kistna, North Arcot, and Salem Districts, have provided certain sums on account of compensation for lands taken for public purposes chargeable to the Revenue Department, and their estimates have been accepted. The charges for the Chank and Pearl fisheries have been estimated as usual, with a sum of Rupees 20,000 for the construction of the Pearl Oyster Nursery at Tuticorin, with reference to the Government Order, dated 3rd June 1864, No. 948, and Rupees 2,000 on account of contingencies and purchase of stores. The contingencies on account of the purchase, &c., of Ameendevi Coir exceed the current year's provision, which is owing to the high price at which rice is now procurable for payment in kind. A sum of Rupees 1,000 is entered under Board of Revenue to meet the charges for lithographing the new District Maps directed to be prepared in the Proceedings of Government, dated 31st October 1860, No. 202. This provision has become necessary, as the Government in their letter, dated 19th July 1864, No. 19, Public Works Department, directed that the works should be done by private contract, the Lithographic Department being unable to undertake it. The Collector of Nellore has provided a sum of Rupees 8,300 for planting firewood, which has been adopted, as the Government in their Order, dated 10th November 1864, had authorized that officer to try the experiment as a special case. The provision under the remaining items requires no special remarks.

22. The charges on account of Travellers' Bungalows and Native Choultries were hitherto estimated under E. Works of Internal Improvement and Public Convenience; but Government in

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their Proceedings, dated 5th December 1863, No. 2,209, having directed that the charges on account of the former be transferred to Local Funds, no estimate is framed on account of them, but it will be necessary to provide in the general Budget the usual grant-in-aid of Rs. 18,770 to meet the excess of charges over the estimated receipts on account of Travellers' Bungalows. The charges on account of the Cochrane's Canal establishment at Madras, amounting to Rupees 2,992, should, the Board think, be provided in the Public Works Budget, unless it be decided that the work be transferred to the Local Fund account. The provision on account of Native Choultries, amounting to Rupees 9,860, remains to be transferred to F. IX Miscellaneous, with reference to the Accountant General's Circular, dated 16th December 1864, issued to Collectors under the orders of the Government of India.

F. III Law and Justice.			
	Town Moonsiffs.	Cantonment Joint Ma- gistrates.	Saderward and Con- tingency.
Bellary	...	...	...
Kurnool	...	...	...
Madras	800	1,164	105
Tanjore	...	2,508	105
Trichinopoly	973	...	...
Madura	480	1,164	52
Coimbatore	...	504	52
Malabar	...	1,980	155
	...	1,164	52
Total	1,753	8,484	521

Enclosure No. 2.

shewing the cost of Guards required for the Revenue Department during the ensuing year. This Memorandum has been prepared from the estimate furnished by the Inspector General of Mofussil Police.

25. In the Proceedings of Government dated 5th April 1864, No. 573, it was directed that the receipts from fees for stamping weights and measures in the several Districts of the Madras Presidency, should be estimated under XV Miscellaneous; it therefore becomes necessary that the charges also should be estimated under F. IX Miscellaneous. The Board, therefore, give in the

For 19 Districts at Rupees 480 each	..	..	9,120
For Madras Town	..	..	924
Total..			10,044

26. The Collectors of the Districts noted in the margin* have provided certain sums on account of contributions to Municipal Funds, which are to appear under F. IX Miscellaneous in the Accountant General's Budget. The Board, however, doubt whether they are in possession of all the orders passed by Government in the Public Department, sanctioning these grants. According to the orders communicated to them, the following are the sums sanctioned by Government for the several Districts:—

	Rs.
Vizagapatam	20,000
Kistna	15,000
Bellary	7,700
Kurnool	4,000
Coimbatore	1,000
Salem	500
Total	48,200

	Rs.
Vizagapatam as per Order, dated 13th July 1864, No. 1,225, Revenue Department...	20,000
Godavery as per do., dated 25th and 26th August 1864, Nos. 1,546 and 1,551, Revenue Department	22,26
Bellary as per do., dated 19th April 1864, No. 551, Judicial Department	2,500
Coimbatore as per do., dated 27th September 1864, No. 1,790, Revenue Department.	12,000
	36,726

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Other sums may have been sanctioned, and they must be provided in the Government Office. The Board request that the Accountant General may be instructed to include in his General Budget the charges referred to in this and in the preceding paragraphs.

27. The following Abstract exhibits in one view the estimates for the ensuing year compared with those of the current year and the actuals of 1863-64:—

Items.	Actuals of 1863-64.	Estimates for 1864-65.	Estimates for 1865-66
	RS.	RS.	RS.
Allowances, Refunds, and Drawbacks	1,56,754	2,33,600	1,60,000
Land Revenue	35,64,064	38,31,130	39,14,200
Abkarry	1,39,816	1,56,600	1,70,000
Income Tax	35,898	33,390	18,950
Sea Customs	1,39,350	1,60,980	1,59,000
Land Customs	14,331	11,750	10,500
Salt	8,87,188	14,22,300	14,50,000
Stamps	96,056	1,14,780	1,18,000
Total	48,76,703	57,35,930	58,40,650
Allowances to District and Village officers	3,27,977	.....	3,67,465
Miscellaneous	1,24,499	1,55,963	2,84,560

No. 219. Official Memorandum from the Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 6th January 1865, No. 3.

With reference to paragraph 9 of the Board's Proceedings, dated 23rd December last, the undersigned has the honor to forward to the Secretary to Government, Revenue Department, an estimate of Medical Charges debitable to the Revenue Department for the year 1865-66, received from the Principal Inspector General, Medical Department.

(By Order,)

(Signed) W. HUDLESTON, Secretary.

No. 220. ORDER THEREON 24th January 1865, No. 104.

Miscellaneous.

1. With these Proceedings the Board of Revenue submit their Budget Estimate of Charges in the Revenue Department for the official year 1865-66.

ALLOWANCES, REFUNDS, AND DRAWBACKS. 2. The Board's estimate of Rupees 1,60,000 is on the whole moderate compared with the actual expenditure of Rupees 1,56,700 in 1863-64, and the estimate of Rupees 2,33,600 for 1864-65. The Government are, however, of opinion that with reference to the actual expenditure under each minor item in 1863-64 it may

safely be reduced to Rupees 1,50,000 as shown below, there being no reason to anticipate unusual claims under these heads:—

Districts.	Land Revenue.		Stamps.	
	From	To	From	To
1	2	3	4	5
Vizagapatam	Rs. 1,000	Rs. 500	Rs. 2,700	Rs. 2,000
Godavery	5,000	2,500	.....	.....
Kistna	2,200	2,000	.....	.....
Nellore	1,000	700	3,000	1,500
North Arcot ... ..	.....	.....	4,000	3,000
Trichinopoly ... ..	.....	.....	2,000	1,500
Malabar ... ..	.....	.....	10,000	8,000
Presidency ... ..	.....	.....	2,500	1,700
Reduction	9,200	5,700	24,200	17,700
Total Reduction	3,500	6,500		
	10,000			

The estimates under "Customs," "Miscellaneous," and "Drawbacks" have been prepared generally with reference to the instructions given in paragraphs 6, 10, and 12 of the Proceedings of Government, dated 24th December 1863, No. 2,373, and require no alteration. The aggregate sums passed for entry in the Budget for 1865-66, under the head A. Allowances, Refunds, and Drawbacks, are entered below:—

	Actual of 1862-64.	Estimate of 1864-65.	Estimate of 1865-66.
	Rs.	Rs.	Rs.
Land Revenue	33,958	64,600	22,500
Income Tax	10,578	12,500	5,800
Customs	4,582	19,600	11,800
Stamps	22,507	76,700	51,000
Miscellaneous	18,810	10,500	18,800
Total Refunds... ..	1,03,565	1,87,900	1,09,700
Drawbacks... ..	48,189	43,700	10,300
Grand Total... ..	1,56,754	2,33,600	1,50,000

The estimate under Land Revenue is less than the actual of 1862-64, in consequence of the extraordinary refunds made in some of the Districts in that year. The saving under "Income Tax Refunds" is owing to the expected abolition of that tax.

REVENUE BOARD.

3. The Board's estimate for their Office amounts to Rupees 2,52,956, and shows an increase of Rupees 15,996 above the actual expenditure of 1862-64, and of Rupees 11,396 above the estimate of 1864-65. The excess is owing chiefly to two entries, one of Rupees 6,000 for additional establishments which may be found necessary to strengthen the Board's Account Department to enable it to perform efficiently the audit of revenue charges, and another of Rupees 3,000 intended as a general reserve from which the Board might meet any excess in the Saderward charges of the Provinces, the grant for these in each District having been reduced to a minimum.

The first item cannot be entered in the Budget, as it has not been sanctioned or even brought specifically under the consideration of Government. The second item is now unnecessary, inasmuch as any excess in one District can be met from savings in another in the same item or in other items under the same major head. The recent arrangements under which all articles of Europe stationery are supplied by the Superintendent of Stationery, and the efficient supervision which the Board of Revenue are now exercising over this branch of expenditure, will also have the effect of reducing the disbursements on this account. The Board's estimate, as now passed, will amount to Rupees 2,41,956, or Rupees 396 more than the estimate for the current year.

COLLECTORS AND OTHER COVENANTED OFFICERS.

4. The estimate under this head, amounting to Rupees 11,30,416, is the same as that passed for the current year. In the case of Collectors, Sub-Collectors, and Head Assistants, this part of the Budget estimate requires no special notice, as it is framed with reference to the authorized scale. The sum entered for Assistant Collectors is the reduced amount sanctioned by the Government of India for 1864-65, viz., Rupees 1,23,900.

5. The Government consider this provision necessary, as about eighteen of the Civil Servants now in the College are likely to be taken into the service for the whole of the official year 1865-66. Making a liberal allowance for promotions of the present twenty-five Assistants during the year, the probability is that about thirty-six of them will be employed. If this anticipation is fulfilled the provision now made in the Budget will be insufficient, but any extra expenditure that may be incurred can be met out of savings.

6. The salary of the Military Assistant in Ganjam, will be excluded from the Revenue Budget, according to the Order in the Judicial Department, dated 21st January 1864, No. 86.

DEPUTY COLLECTORS.

7. The sum of Rupees 1,78,800 entered under this head is the same as that provided for the current year, and requires no special notice.

COLLECTORS' ESTABLISHMENTS.

8. The estimate of Rupees 6,75,072 under this head exceeds the Budget for the current year by Rupees 39,300. This is owing to the state of transition in which these establishments are in consequence of Mr. Pelly's revision. Mr. Pelly will be instructed to close the statements of the revision as soon as possible, after the Government have passed their orders on the proposals recently submitted by him in regard to the classification of Tahsildars, &c., and the report will then be submitted to the Government of India on the entire subject.

COLLECTORS' SADERWARID.

9. The estimate of Rupees 34,740 is the same as that passed for the current year with reference to the authorized standard estimates. The Board have omitted to attend to the latter part of paragraph 22 of the Order, dated 24th December 1863, No. 2,378, wherein the Government requested that this item might in future be termed "Country Stationery, &c.," so as to get rid of the native term.

MEDICAL CHARGES.

10. The Board's estimate of Rs. 31,640 under this head is the same as that passed for the current year. The estimate furnished by the Inspector General, Medical Department, amounts to Rupees 33,199, inclusive of the addition of Rupees 3,014 at 10 per cent. The Government consider the Board's estimate sufficient, and accordingly pass it.

TALOOK ESTABLISHMENTS.

11. The estimate under this head of Rupees 13,41,012 exceeds the Budget for the current year by Rupees 31,211 in consequence, as in the case of the "Collector's Establishments," of Mr. Pelly's revision. The estimate is passed.

TALOOK SADERWARID.

12. The estimate under this head amounting to Rupees 87,835 is the same as that passed for the current year and is approved.

CONTINGENCIES.

13. The Board appear to have blended together the Collectors' and Talook Contingencies.

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They will furnish the particulars to the Accountant General if required. The Board's estimate for 1865-66 amounts to Rupees 15,200, at the uniform rate of Rupees 800 for each District. The rate at which the estimate for the current year was made was Rupees 1,500,* in consequence of new office furniture to be supplied to the Tahsildars and Sub-Magistrates. The present reduced rate is moderate, and the aggregate estimate which is below the actual expenditure of 1863-64 (Rupees 28,133), is approved.

* Collector's Contingencies... 500
Talook do. ... 1,000

VILLAGE ESTABLISHMENTS.

14. The Board have entered Rs. 3,67,465 under this head pending the issue of final orders on the subject, but the entry of the item will be of no avail. The Government of India have struck out the similar entry in the Budget for 1864-65 under "Allowances to District and Village officers," and transferred it to the "Debt Account," and have decided that the village fees and cesses should be formed into a Local Fund.

EXTRA AND TEMPORARY ESTABLISHMENTS.

15. The estimate under this head amounts to Rupees 47,752 against Rupees 48,224, the estimate for the current year, and Rupees 45,044, the actual expenditure of 1863-64. The rule of entering Rupees 500 for each of those Districts in which no special establishments have been employed has been followed, as approved by Government in paragraph 34 of their Proceedings, dated 24th December 1863, No. 2,378, in regard

	1864-65.	1865-66.
Ganjam	2,500	2,396
Kistna	1,500	1,978
Madras	8,000	9,056
Malabar	25,000	26,824

to the Budget for 1864-65. The exceptional sums are entered in the margin. The Board have apparently added to the cost of the special establishments, where these exist, the average allowance of 500 Rupees. The Government observe that in several Districts savings may be expected which will serve to meet the excess in others, and they consider the following sums sufficient:—

	Rs.
Ganjam	2,400
Kistna	1,500
Madras	8,600
Malabar	25,000
	37,500
Fifteen Districts at 500 each	7,500
	45,000

TRAVELLING CHARGES.

16. The estimate under this head amounts to Rupees 84,160 against Rupees 85,248, the actual expenditure in 1863-64, and Rupees 76,140, the estimate for 1864-65. In the Budget for the current year the Government passed the entry of Rupees 1,25,000, providing thereby for six months' travelling of Collectors and their subordinates. The Government of India reduced it to Rupees 76,140, observing that these Officers are not likely to be travelling for the entire period of six months. The present estimate exceeds the latter sum by Rupees 8,000, but the Government believe it to be nevertheless very moderate, and it is below the actual expenditure of 1863-64, they therefore pass the sum of Rupees 84,000 in round numbers.

OFFICE RENT.

17. The Board's estimate of Rupees 11,237 against Rupees 6,070, the actual expenditure of 1863-64, and Rupees 9,110, the estimate for 1864-65, is susceptible of reduction. The Government passed the comparatively large sum for the current year in order to provide accommodation for many officers who hold their offices in their private dwellings, and drew extra tentage all through the year. Steps have lately been taken to provide public buildings in lieu of several of those now rented, and the Government therefore consider Rupees 8,000 sufficient for 1865-66.

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24th January 1865.

18. There was no separate provision in the Budget for 1864-65, for the items noted in the margin, and the Government consider any unnecessary for 1865-66. The first charge is small, and can be met from the provision made for Saderwarid charges, and the second which is large forms a legitimate portion of the entry under "contingencies." The estimate is greatly in excess of the actual expenditure in 1863-64, which amounted to only Rupees 2,754, and in several Districts large sums are entered without any explanation as to their necessity. The entry of "Cloth for Peons' belts and table covers" should in future be included in "contingencies." The separate item of Rupees 2,850 for the former may be reduced to Rupees 2,000, with reference to the actual expenditure in 1863-64, which was Rupees 1,934.

LAND REVENUE.

ABKARRY.

	Rs.
Establishment	21,924
Saderwarid	180
Contingencies	1,47,896
Total	1,70,000

19. The total Land Revenue charges passed by Government are thus Rs. 38,82,351. 20. The Board's estimate of Rupees 1,70,000* for the Town of Madras, in which the management of the Abkarry Revenue is retained by Government, is passed. The increase of Rupees 13,400 over the Budget for 1864-65, in "contingencies," is owing to the reduced provision made in that Budget in consequence of the large stock of Colombo Arrack that was then on hand. The inclusion under the head of "contingencies," of sums provided for the purchase and manufacture of Arrack, only serves to mislead; in future items of this nature will be separately entered as "purchase, &c., of Arrack."

INCOME TAX.

21. The Budget of the Income Tax Commissioners has already been disposed of in the Proceedings of Government, dated 26th December 1864, and that portion of the Board's Budget which relates to the town of Madras needs no further orders. The provision of six months' salary for the Establishments in the Provinces, and the entry of Rupees 636 on account of contingencies, are approved.

CUSTOMS.

22. The estimate under this head, amounting to Rupees 1,69,500, is very moderate, and is approved; it is below the estimate of Rupees 1,72,730 passed for the current year.

SALT.

23. The Board's estimate under this head amounts to Rupees 14,50,000 against Rupees 8,87,188, the actual expenditure of 1863-64, and Rupees 14,22,300, the estimate for 1864-65. The provision made on account of Establishments and Saderwarid needs no notice, as it has been fixed with reference to the sanctioned scales. The two items noted in the margin, amount together to Rupees 10,677. The actual expenditure in 1863-64 was only Rupees 6,149, and the estimate for the current year amounted to Rupees 11,121. Considering however the former sum the estimate may be safely reduced to Rupees 8,000, in the proportions noted in the margin. The sum of Rupees 6,000 for contingencies is just half of the estimate for 1864-65, and cannot be further reduced.

	Rs.
Travelling allowance to Officers	7,032
Batta to Establishments	3,644
Total	10,677

	Rs.
To Officers	5,500
Establishments	2,500
Total	8,000

24. The estimate for the provision of Salt amounts to Rupees 12,02,287 against Rupees 7,02,518, the actual expenditure in 1863-64, and Rupees 11,67,699, the estimate for 1864-65. The several minor items under this head, except "purchase of Salt and Manufacturer's share" are within the estimates passed by Government, after a very careful examination in paragraphs 47 to 54 of their Proceedings, dated 24th December 1863, No. 2,378. The estimate for

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24th January 1865.

purchase, &c., of Salt amounts to Rupees 9,75,000 against Rupees 9,03,000, the reduced estimate passed by the Government of India for the current year. The actual expenditure of 1863-64 amounted to Rupees 5,81,706, and the similar expenditure during the first half of the current year exceeded the Budget allotment, for that period under "Salt Miscellaneous" by Rupees 91,210. Under these circumstances, and taking into consideration the losses in the Kistna and South Arcot Districts, by the recent inundations, and the great increase in the demand for conveyance by rail into the interior, the Board's estimate of Rupees 9,75,000 is too moderate to admit of reduction.

25. The total estimate under Salt now passed amounts to Rupees 14,47,000 in round numbers.

STAMPS.

26. The estimate under this head amounts to Rupees 1,18,000; it exceeds the estimate of the current year by Rupees 3,220, and the actual expenditure of 1863-64 by Rupees 21,914. The Board of Revenue have provided for the establishment of the Superintendent of Stamps at Rupees 1,160 per mensem, according to the scale of salaries recommended in their Proceedings, dated 3rd November 1864, No. 7,214, but this establishment, as revised by the Government in their Proceedings, dated 4th January 1865, No. 1, will not cost more than Rupees 1,110 per mensem, or Rupees 13,320 per annum. The estimate of Rupees 53,416 for the Provinces against Rupees 62,800, the actual expenditure in 1863-64, and Rupees 80,336, the estimate for 1864-65, is large. The Board state that the "commission or discount to vendors has been estimated by

1861-62	Rupees	61,300
1863-64	"	60,500
1863-64	"	62,800

"Collectors with reference to the anticipated "sales." In none of the three past years, inclusive of the exceptional year 1861-62, has the actual expenditure exceeded Rs. 63,000. The increase in 1863-64 is apparently owing to the alterations made in the rates of commission or discount, and considering all circumstances 71,000 Rupees, in the proportions noted in the margin, would be a sufficiently liberal estimate for 1865-66. The total estimate passed under "Stamps" amounts to Rupees 1,05,000, viz., 34,000 for the Presidency and 71,000 for the Provinces.

Commission or Discount...	Rs.	69,000
Contingencies	"	2,000
Total		71,000

B. IV MISCELLANEOUS.

• Rupees 82,000.

of this large increase is owing to the entry of the full cost of the revised District Postal establishments in the Budget for the first time, the Government of India having struck out a large portion of the sum entered in the current year's Budget. The whole of this establishment has since been sanctioned, and a transfer of funds was authorized in Mr. Secretary Lushington's letter, dated 10th December 1864, No. 3,767, to meet the cost. The items noted in the margin† require special notice. The sum sanctioned by Government for 1864-65, under the first item, was Rupees 10,000; but the Accountant General raised it to Rupees 20,000 with reference to the previous actual expenditure. The similar expenditure in 1863-64 did not exceed 17,300 Rupees, and the provision of Rupees 20,000 in lieu of Rupees 23,532, entered by the Board, is sufficient for 1865-66. The Government cannot pass the uniform entry of Rupees 1,000 for every District for purchasing Press materials. They allowed it in the Budgets for 1863-64 and 1864-65, because the Press receipts were suddenly ordered to be included in the General Revenue, and it was known that in every District a supply of materials would be more or less required. But it cannot be necessary to add to the stock annually to the extent of

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24th January 1865.

Rupees 1,000, and the future estimates must now be regulated according to actual requirements. The expenditure in 1863-64 amounted to Rupees 8,300, and the Government authorize the entry of Rupees 15,000 in all, including the District of South Arcot, for which special provision is necessary. The actual expenditure under the third item "Service Telegrams" in 1863-64, was only Rupees 1,748, and the estimate for 1865-66 may be safely reduced to Rupees 2,000. The estimate of Rupees 8,300 for planting firewood in Nellore, is large. The Government ordered *

• Procs. dated 10th November 1864, No. 2,061.

the experiment to be confined to 200 acres, and as the whole area will not be planted in 1865-66, it will be sufficient to provide Rupees 5,000. The actual expenditure under "Sundry Items" in 1863-64, was only Rupees 1,029, and it is unreasonable in the face of this sum to provide Rupees 9,500 in the Budget of next year. The Government consider Rupees 3,000 sufficient.

28. The revised estimate sanctioned by Government for the Pearl Oyster Nursery, amounts to Rupees 50,000; the work has been commenced, and the probable outlay on it, in the current official year, is computed at Rupees 20,000. The entry of Rupees 20,000 for next year is absolutely necessary. The experiment has been approved by the Home Government, and cannot be carried out too soon. The increase in the item "Purchase of Coir" (Ameendevi) is attributed to the high prices at which rice has to be purchased for payment in kind for the Coir. The aggregate sum passed under B. IV Miscellaneous, is Rupees 2,63,700.

29. The total Estimate now passed is Rupees 62,07,374, or Rupees 81,881 more than that of the current year as shewn below:—

Items.	Actual of 1863-64.	Budget of 1864-65.	Budget of 1865-66, as now passed.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
ALLOWANCES, REFUNDS, AND DRAWBACKS.					
Refunds	1,08,565	1,87,900	1,09,700	.....	78,200
Drawbacks	48,189	45,700	40,300	.....	5,400
Total	1,56,754	2,33,600	1,50,000	.....	83,600
LAND REVENUE.					
Board of Revenue	2,36,960	2,41,560	2,41,956	396	.....
Collectors and other Covenanted Officers	9,85,834	11,30,446	11,30,446	.....	.....
Deputy Collectors	1,81,353	1,78,800	1,78,800	.....	.....
Collectors' Establishments	6,01,366	6,35,784	6,75,072	39,288	.....
Do. Saderwarid	32,205	34,740	34,740	.....	.....
Medical charges	22,366	31,640	31,640	.....	.....
Talook Establishments	12,65,419	13,09,801	13,41,012	31,211	.....
Do. Saderwarid	60,730	87,835	87,835	.....	22,800
Contingencies	28,133	35,000	15,200	.....	.....
Extra and Temporary Establishments	45,044	48,224	45,000	.....	3,224
Travelling charges	85,248	76,140	84,000	7,860	.....
Other items	19,406	18,160	16,650	.....	1,510
Total	35,64,064	38,31,130	38,82,351	51,221	.....
Abkarry	1,39,816	1,56,600	1,70,000	13,400	.....
Income Tax	35,898	38,390	19,500	.....	18,890
Customs	1,53,681	1,72,730	1,69,500	.....	3,230
Salt	8,87,188	14,22,300	14,47,323	25,023	.....
Stamps	96,056	1,14,780	1,05,000	.....	9,780
Miscellaneous	1,24,499	1,55,963	2,63,700	1,07,737	
Grand Total	51,57,956	61,25,493	62,07,374	81,881	

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24th January 1865.

30. The grant-in-aid of the income from Travellers' Bungalows, amounting to Rupees 18,770, will be entered in the Budget under "E. Works of Internal Improvement, &c.", with reference to the correspondence noted in the margin. The
To Government of India, dated 8th January 1864, No. 29. the revision of the Bungalow Establishments is now
From Government of India, Financial Department, dated 28th January 1864, No. 531. under the consideration of Government, and the
result thereof will be reported to the Government of India at an early date.

31. The sum of Rupees 9,860 for the maintenance of Native Choultries, will be entered under F. IX Miscellaneous, with reference to the Resolution of the Government of India in the Financial Department, dated 15th November 1864, No. 3,269.

32. The estimated cost of Cochrane's Canal Establishment, amounting to Rupees 3,000 in round numbers, may continue to be entered in the Public Works Budget, pending the orders of the Government of India on the proposal to transfer the Canal to the Local Fund,* or to the Revenue Budget† with the other Conservancy Establishments. The information required in
* To Government of India, dated 17th November 1864, No. 2,110.
† To Government of India, dated 18th January 1864, No. 104.

Mr. Secretary Lushington's letter, dated 22nd July 1864, No. 1,501, preparatory to passing orders on the proposed transfer to the Revenue Budget, is now being transmitted. The total cost of the Conservancy Establishments, amounting to Rupees 88,331, according to the Statement forwarded to the Government of India, with letter dated 18th January 1864, No. 104, should be provided for in the Public Works Budget for 1865-66.

TREASURY AND PREVENTIVE GUARDS. 33. The Estimate under this head, amounting to Rupees 2,80,441, according to the Statement furnished to the Board by the Inspector General of Police, is passed.

34. The Government of India having ordered that the fees collected for stamping Weights and Measures should be included in the Imperial Revenue, it is necessary to provide in the Budget for the charges under the same head. The Board have submitted a Tabular Statement of the requisite establishments, but the transmission of it to the Government of India is postponed, pending* the receipt of further information.
The Board's estimate of Rupees 10,000 in

* Order dated 3rd October 1864, No. 1,821.
round numbers, is passed for entry under F. IX Miscellaneous.

35. The proposed entry of Rupees 48,200 under F. IX Miscellaneous for grants-in-aid of Municipal Funds, is passed. The Accountant General will see that each of the sums mentioned in paragraph 26 of the Board's Proceedings, is sanctioned by a specific order of Government in any Department.

36. With these remarks the Government resolve to transmit the Budget to the Accountant General. He will procure from the Board of Revenue the information which will be necessary, as pointed out in paragraph 3 of their Proceedings, to prepare the general Budget in the form in which the Government of India require it.

(True Extract.)

(Signed) A. J. ARBUTHNOT,

Chief Secretary.

To the Accountant General.
„ the Board of Revenue.
„ the Civil Paymaster.
„ the Judicial Department.
„ the Financial Department.
„ the Honorable Mr. Pelly.
„ the Public Works Department.

Exd. S. T. Augustin.

Pro: 21st October 1863 N^o 240-241
 - 23rd November " " 291-292
 - 5th December " " 91-92
 - 24th " " 425-426
 - 4th February 1864 " 89-90
 - 5th April " " 81-82
 - 21st May " " 246-247
 - 3rd June " " 32-33
 - 11th July " " 171-172
 - 15th August " " 215-216
 - 25th & 26th " " 374-375-383-4
 - 27th September " " 417-418-422-3
 - 3rd October " " 19-20
 - 26th " " 339-352
 - 10th November " " 113-114
 - 13th December " " 134-135
 - 17th September " " 25th

Rev. 1864. Oct^r
 Pro of Govt for Survey
 N^o 15.

Proceedings of the Board
 of Revenue.

Dated 23rd December 1864
 Received 5th January /65.

Enclosure 2. End Note sent Jan^y 65.

S.O. N^o 104 - 24 January

Submitting
 Budget Estimate of
 Charges for 1865/66.

N^o 218.

9
 Revenue Dept
 N^o 104
 Proceedings of the Madras Government
 Under date the 24 January 1865
 Read the following papers

Pro. of the Board of Revenue
 Submitting Budget
 Estimate of Charges for
 1865/66.
 Official Memo from the
 Secretary to the Board of Rev.
 Forwarding Estimate
 of Medical Charges debited
 to the Revenue Department
 for 1865/66.

(Here enter 23rd Dec^r 1864 N^o 12)
 (Here enter 6th Jan^y 1865 N^o 12)

With these Pro-
 ceedings, the Board of Re-
 venue submit their Budget
 Estimate of Charges in the
 Revenue Department
 for the official year
 1865/66.

W.D.N.
 J.P.
 Allowances, Repairs and
 Drawbacks.

The Board's estimate
 of Rupees 1,60,000 is on the
 whole moderate compared
 with the actual expenditure
 of Rupees 1,56,700 in 1863/64

and the estimate of Rupees
233,600 for 1864/65. The
Govt are however of opinion
that with reference to the
actual expenditure under
each minor item in 1863/64
it may safely
be reduced to Rupees
150,000 as shown below.

There being no reason to anticipate unusual claims under these heads.

Districts	Land Revenue		Stamps	
	From 2	To 3	From 4	To 5
Vizagapatnam	10,000	500	2,700	2,000
Madras	5,000	2,500	"	"
Mistna	2,200	2,000	"	"
Bellare	1,000	700	3,000	1,500
North Arcot			4,000	3,000
Trichinopoly			2,000	1,500
Malabar			10,000	8,000
Presidency			2,500	1,700
	7,200	5,700	21,200	17,700
Reduction	3,500	6,500		
Total reduction		10,000		

The

Land Revenue
Income Tax
Customs
Stamps
Miscellaneous

Total Refunds

Drawbacks

Grand Total

10 " 1/4"
The estimates under Customs,
"Miscellaneous," and "Draw-
backs" have been prepared ge-
nerally with reference to the
instructions given in paras 6,
10 and 12 of the Prog^s of Govt.
dated 24th Decr 1863, & 2378
and require no ^{alteration} ~~revision~~. The
aggregate sums passed for
entry in the Budget for 1865/66
under the head A- Allowances,
Refunds and Drawbacks
are entered below

	Actual of 1863/64-	Estimate 1864/65	Estimate 1865/66.
Land Revenue	38,988	68,600	22,300
Income Tax	10,278	12,500	5,800
Customs	11,982	19,600	11,800
Stamps	35,507	76,700	51,000
Miscellaneous	18,810	10,500	18,800
Total Refunds	108,565	187,900	109,700
Drawbacks	18,189	15,700	10,300
Grand Total	156,754	233,600	150,000

The

The estimate under Land
Revenue is less than the
actual of 1863/64, in consequence
of ^{the} extraordinary requests
made in some of the Dis-
tricts in that year, and the
savings under Income Tax
Requests ~~will arise in~~
~~consequence of the approach~~
is owing to the expected
abolition of that tax.

The Board's esti-
mate for their Office
amounts to Rupees 25,275

It shows an increase of
Rupees 15,996 above the
actual expenditure of
1863/64 and of Rupees
11,396 above the estimate
of 1864/65. The excess is
owing chiefly to two extra
one of Rupees 6,000 for
additional establish-
ments which may

Revenue Board.

*intended as a general re-
serve from which the Board might meet

1175
be found necessary to strong-
then the Board's Account
Department to enable it
to perform efficiently the
audit of Revenue charges,
and another of Rupees 5,000
for ^{any} excess in the
pro-
vision of charges of the
Provinces ^{the grant for these} ~~which the Board~~
in each District having
~~been authorized to pay~~
been reduced to a
within that amount for
minimum
each year for the whole
Province. The first item
cannot be entered in the
Budget as it has not been
sanctioned or even brought
specifically under the con-
sideration of Government.
The second item is now
unnecessary in as much
as any excess in one
District can be met
from savings in another
in the same item or in
other

other items under the
same Major head. The
recent arrangements
under which, ^{all} articles
of Europe stationery
are supplied by the
Superintendent of Sta-
tionery, and the efficient
supervision which the
Board of Revenue ^{are} now
exercising over this branch
of expenditure ^{will}
~~also have the effect of reducing the~~
~~the balance into~~
disbursements on this account.
~~account.~~ The Board's
estimate as now
passed will amount
to Rupees 2,41,958 or
Rupees 396 more
than the estimate
for the current year.

The

Collectors and other Con-
nected Officers

16
10/16
The estimate
under this head
amounting to Rupees
11,30,446 is the same
as that passed for
the current year.
In the case of Collec-
tors, Sub-Collectors, and
Head Assistants this part
of the Budget estimate
requires no special
notice, as it is framed
with reference to the
authorized scale. ~~and~~
The sum entered for
Assistant Collectors
~~may be reduced.~~ The

Board

~~Beard state that they~~
~~have entered the~~
~~amount~~
~~sum sanctioned by the~~
Government of India for
1864/65, viz Rupees 1,23,900.

The Government
consider ~~that~~ ^{this provision necessary, as}
~~the best plan~~ ^{about 13 of their civil servants}
~~is to provide~~ ^{now in the College are likely}
~~specialty in the~~ ^{to be taken into the service for}
~~Budget for~~ ^{the whole of the official year}
~~the actual cost~~ ^{1865/66 - making a liberal}
~~to meet of one~~ ^{allowance for promotions}
~~Junior Assistant~~ ^{of the present assistants}
~~to each District~~ ^{during the year the proba-}
^{bility is that about 36 of them}
^{will be employed. If this}
^{anticipation is fulfilled the}
^{provision now made in the}
^{Budget is completely suffi-}
^{cient but any extra expenditure}
^{that may be incurred can be met}
^{out of savings.}

The

13
leaving any extra ex-
penditure that may be in-
curred consequent on
some districts having
more than a single As-
sistant to be met out of
savings. The sum to be
provided in the Budget
for 1865/66 will therefore
be ~~Rs 1,07,100~~ or the same
as that ~~(Rs 1,12,500)~~ entered
in the estimate for 1864/65.
The salary of the
Military Assistant in Banjaun
which will be excluded from
the Revenue Budget accord-
ing to the order in the Ju-
dicial department dated
21st January 1864, No 86. The
savings under the Head
"Collectors and other con-
nected officers" on the
Board's estimate will be

Deputy Collectors.

The sum of Rupees
1,78,800 entered under this
head

head is the same as
that provided for the
current year and requires
no special notice.

The estimate of Rs Collectors' Establishments
6,75,072 under this head
exceeds the Budget for the
current year by Rs 39,300.-

This is owing to the state
of transition in which these
establishments are in con-
sequence of Mr. Kelly's re-
vision - Mr. Kelly will be
^{instructed to} request to close the estab-
-lishments of the revision as
soon as possible, after the
Govt have passed their
orders on the proposals
recently submitted by him
in regard to the ^{fixation} classes of
the Sahsildars and the
reports will then be sub-
mitted to the Govt. of India on
the subject.

The estimate of
Rs 34,740 is the same as
that passed for the
current

Collectors' Establishments.

14/6
current year with
reference to the
authorized stand-
-ard estimates -
The ^{Rs} have omitted
to attend to the
latter part of
para 22 of the
order dated 24th
December 1863, No
2,378 wherein
the Government
requested

requested that

this item ^{might} ~~may~~
in future
be termed ^{as}

"Country Station -

or "Ga" so as to
get rid of the native term -

The Board's Medical charges

estimate of Rs

Rupied 31,640

under this head

is

Talook Establishment

Talook Saderward

15
is the same as that passed
for the current year. The
estimate furnished by
the Inspector General
Medical Department
amounts to Rs 33,199
inclusive of the addition of
Rs 3014 at ten per cent.
The Govt consider the B^d
estimate sufficient and
accordingly pass it.

The estimate under this
head of Rs 13,41,012 exceeds
the Budget for the current
year by Rs 3,1211 in conse-
quence, as in the case of the
"Collector's Establishment",
of Mr. Pelly's revision. The
estimate is passed.

The estimate under
this head amounting to Rs
87,835 is the same as that
passed for the current year
and is approved. There-
~~fore no change is made in the case of~~
"Collector's Saderward"

Are

~~are applicable to this item~~
~~also.~~

The Board appear Contingencies

to have blended together
the Collector's and Taluk
contingencies. They will
furnish the particulars
to the Accountant Genl.
if required. The total ~~is~~

~~passed for the current~~
~~year was Rs. 28,500 but~~
~~the Board have entered it~~

~~at 38,000 Rs. which appears~~
~~to be erroneous.~~ The Board's

estimate for 1865/66 amounts
to Rs. 15,200 at the uniform

rate of Rs. 800 for each
District. The rate at which

the estimate for the current
year was made was Rs.

1500 in consequence of new
office furniture to be sup-

plied to the Tahsildars
and Sub Magistrates.

The present reduced rate
is moderate and the

aggregate

Collector's Contingencies	9,500
Taluk	19,000
	<u>28,500</u>

Collector's Contingencies	500
Taluk	1000

aggregate estimate which
is below the actual ex-
penditure of 1862/64
(Rupees 28,133) is approved.

Village Establishments.

The Board have
entered Rupees 367,465

under this head pending

the issue of final

orders on the ^{subject} ~~points~~.

But the entry
noticed in ~~them~~

of the item will

Proceedings dated

20 June

be of no avail
~~20th June 1864 No. 2497~~

The Government of India

have struck out the

similar entry in the

Budget for 1864/65

under "Allowances to

District and Village

Officers" and transferred

it to the "Debt Account,"

and have decided that

the Village ⁴Tes and

cesses should be formed

into a Local Fund.

The

Extra & Temporary Establishments

	1864/65	1865/66
Gungam	2500	2396
Killine	1500	1176
Madras	8000	9056
Malabar	25000	26824

~~furnished with instruc-~~
~~tions on the points noted~~
~~in their Pro^{ts} dated 20th~~

~~June 1864.~~

The estimate under
this head amounts to Rs.
47,752 against Rs. 48,224
the estimate for the current
year and Rs. 45,044 the
actual expenditure of
1863/64. The rule of enter-
ing Rs. 500 for each of
those Districts in which
no special establishments
have been employed has
been followed, as approved
by Gov^t in para 34 of their
Proceedings dated 24th
December 1863, No. 2378 in
regard to the Budget
for 1864/65. The excep-
tional sums are entered
in the margin. The B^d
have apparently added
to the cost of the special
Establishments.

Tranquam	2400
Mistua	1500
Maidnah	8600
Malabar	25000
	37500
15 Districts at 500 each	7500
	Total 45000

Travelling Charges-

~~India in Secretary Mr
Lockington's letter of
30 November 1864, 1865,
amounts to Rs. 14,725, and
it is expected that ex-
-penditure will be made
in ^{the} expenditure towards
the close of 1865.~~

The estimate under this head amounts to Rs 84,160 against Rs 85,248 the actual expenditure in 1863/64 and Rs 76,440, the estimate for 1864/65. In the Budget for the current year the Govt passed the entry of Rs 1,25,000 providing thereby for six months travelling of the Collectors and their Subordinates. The Govt

of India reduced it to
Rs. 76,400 observing that
these Officers are not
likely to
be travelling for the ^{entire} ~~entire~~
period of six months.

The present estimate
exceeds the latter sum
by Rs. 8,000 but the Govt.
believe it to be never-
theless very moderate,
and ~~it is~~ below the actual
expenditure of 1863/64 ~~and~~
they therefore pass the sum
of Rs.
84,000 in round numbers.

The Board of Civil Office Bench

estimate of Rs. 11,237 against
Rs. 6070 the actual ex-
penditure of 1863/64
and Rs. 9,110 the estimate
for 1864/65 is susceptible
of reduction. The Govt.
passed the comparison.

large

Charges for binding books Rs. 2800
Purchase and repair of Of-
fice Furniture — 11,000 —

19
large sum for the cur-
rent year in order to
provide ~~fixed~~ accom-
modation for many of
their officers who hold
their offices in their private
dwellings and draw ex-
tra tentage all through
the year. Steps have
lately been taken to pro-
vide ~~or erect~~ Public
buildings in lieu of several
of those buildings now
rented, and the Govt.
therefore consider Ru-
pees, 8000 sufficient
for 1865/66.

There was no se-
parate provision in the
Budget for 1864/65 for
the items noted in the
margin, and the Govt.
consider any unnecessary
for 1865/66. The first
charge, ^{is} small ~~and~~

~~as on the whole~~ ^{and} can be
 met from the provision
 made for Sackernario
 charges, and the second
 which is large forms a
 legitimate portion of the
 entry under "Contingencies".
 The estimate ~~has been~~ ^{is}
~~greatly in excess~~ ^{greatly in excess}
~~unnecessarily~~ ^{unnecessarily} ~~large~~.
~~While the actual expendi-~~
 ture in 1863/64 ^{which} amounted
 to only Rs. 2 1/54 - 4 in
 several Districts large
 sums are entered without
 any explanation as to
 their necessity. The entry
 of "Cloth for Peons' belts
 and table covers" ^{should}
 future be included in
 "Contingencies". The ^{item} ~~sepa-~~
~~rate entry~~ ^{rate entry} of Rs. 2850
~~for the form~~ ^{for the form} ~~may be~~
~~reduced to Rs. 2000~~
 with reference to the
 actual expenditure
 in 1863/64 which was Rs. 1934 -
 The

Alkarry -
 Establishment - 21,924.
 Sackernario - 180.
 Contingencies - 147,896.
Total 170,000

The total Land
 Revenue Charges passed
 by Govt. are ^{thus} Ru-
 pias - - 3882,351

The Board's
 Estimate of Rupees
 1,70,000 for the Govt.
 of Madras in which
 the management of the
 Alkarry Revenue is
 retained by Govt. is
 passed. - The increase
 of Rs. 13,400 over the
 Budget for 1864/65
 in "Contingencies", is
 owing to ^{the} reduced pro-
 vision made in that
 Budget in consequence
 of the large stock of
 Colombo Arrack
 that was then ^{on} hand -

The

The inclusion under
the head of "Contingencies" of sums
provided for the
Budget purchase
and manufacture
of arrack only
serves to mislead
in future items
of this nature will
be separately en-
tered as "Pur-
chase & Cost of
Arrack".—

The

Income Tax:-

The Budget of the
Income Tax Commission-
ers has already been
disposed of in the Board
of Govt. ^{of Govt.} ~~of Govt.~~ dated 26th Decem-
ber 1864, and that portion
of the Board's Budget
which related to the town
of Madras
needs no further orders.
The provision of six or
months' salary for the es-
tablishments in the Pro-
vinces and the entry of
Rupees 636 on account of
contingencies are approved.

Customs:-

The estimate under
this head amounting to Rs.
1,69,500 ~~appears to have~~ ^{is} ~~been~~ very moderately fixed
and is approved - it is
below the estimate of Rs.
Rupees 1,72,730 passed for
the current year. ~~with~~ ^{no}
~~reference to the scale of~~
revised

~~revised establishments~~

The Board's estimate under this head amounts to Rupees 14,50,000 against Rupees 8,87,188 the actual expenditure of 1863/64 and Rs 14,22,300 the estimate for 1864/65. The provision made on account of establishments and backward needs no notice, as it has been fixed with reference to the sanctioned scales.

The two items noted in the margin amount together to Rs 10,677. The actual expenditure in 1863/64 was only Rs 6,149 and the estimate for the current year amounted to Rs 11,121.

Considering

To officers - 5,500
Establishments - 2,500
Total 8,000

Considering however the former sum the estimate may be safely reduced to Rupees 8,000 in the proportions noted in the margin. The sum of Rupees 8,000 for contingencies ^{per} of the estimate for 1864/65 and ^{can} ~~will~~ not be further reduced.

The estimate for the provision of salt amounts ^{to} Rs 12,02,287 against Rs 7,02,518 the actual expenditure in 1863/64, and Rs 11,67,699 the estimate for 1864/65.

The

Then several minor items under this head, except "Purchase of Salt and salt manufacturers' share" are within the estimates passed by Govt, after a very careful examination, in para 4 to 54 of their Progs of 26 Dec/63, N. 2378. The estimate for "Purchase of Salt" amounts to Rs 9,75,000 against Rs 9,03,000 the reduced estimate passed by the Govt of India for the current year. The actual expenditure of 1863/64 amounted to Rs 5,81,766 - and the similar

and taking into consideration the losses in the Krishna & South Arcot Districts by the recent inundations and the great increase in the demand for conveyance by rail into the interior

Stamps -

Similar expenditure during the 1st half of the current year exceeded the Budget allotment for that period under "Salt Miscellaneous" by Rs 91,210 - Under these circumstances the Board's estimate of Rs 9,75,000 is too moderate to admit of reduction - ~~he interfere with~~ The total estimate under salt now passed amounts to Rs 14,47,000 in round numbers - The estimate under this head amounts to Rs 1,18,000, it exceeds the estimate of the current year by Rs 3,220 and the actual expenditure of 1863/64 by Rs 21,944 - The Board of Revenue have provided for the establishment of the Superintendent

Superintendent of Stamps
 at Rs. 1160 per Mensem
 according to the scale
 of salaries recommended
 in their Prog of 3rd Nov.
 1864, Rs. 7214, but this es-
 tablishment as revised
 by the Government in
 their Prog of 4th January
 1865, Rs. 1 will not cost
 more than Rs. 1160 per
 Mensem, or Rs. 13,320 per
 annum. The estimate
 of Rs. 83,416 for the Pro-
 vinces against Rupees
 62,800 the actual ex-
 penditure in 1863/64
 and Rs. 80,336 the estimate
 for 1864/65 is large.
 The Board state that
 "the Commission or Dis-
 count to vendors has
 been estimated by Col-
 lectors with reference
 to the anticipated sales."

But
in

1861/62: 61,300
 1862/63: 66,500
 1863/64: 62,800

Commission on
 Discount — } 69,000.
 Contingencies 2,000
 Total Rs. 71,000

Rs. 34,000 for the Presidency
 and 7,000 for the Provinces.

214 Miscellaneous.

but the Board's ~~over-~~
~~and of the following~~
~~estimates does not ap-~~
~~pear to be correct.~~
 In none of the
 three past years, inclu-
 -ving of the exceptional
 year 1861/62, has the
 actual expenditure ex-
 -ceeded Rs. 63,000. The
 increase in 1863/64 is
 apparently owing to the
 alterations made in the
 rates of Commission or
 discount, and consi-
 dering all circumstan-
 -ces 71,000 Rs. in the
 proportions noted in
 the margin, would be
 a sufficiently liberal
 estimate for 1865/66.

The total estimate
 passed under "Stamps"
 amounts to Rs. 1,05,000.

The Board's esti-
 -mate under this head
 amounts

amounts to the sum of
 Rs 284,560 against Rs
 124,499 the actual ex-
 penditure of 1863/64 and
 155,963 the estimate for
 1865/66. Much of this large
 increase is owing to the
 entry of the full cost of
 the revised District ^{Post}
^{Postal} establishments in
 the Budget for the first
 time, the Govt of India
 having struck out the
 a large
 unmentioned portion
 of the sum entered in
 the current year's Budget.

* Rs 82,000

The whole of this esta-
 blishment has been ^{since}
~~sanctioned~~ sanctioned and
 a transfer of funds was
 authorized in Mr Secretary
 Lushington's letter dated

10th December 1884, No 3767 to meet

the cost. The items noted 1. Charges for printing ^{Rs}
^{sure} } 23,532
 in the margin require 2 Purchase of printing mate-
 special notice. The sum 3 nials and other charges con- } 20,000
 sanctioned by Govt for 1864/65 4. Charge for printing ^{per year}
 under 5 Sundry items --- 9,500

under the first item was
 Rs 19,000 but the Acct.
 General ~~has~~ raised it to
 Rs 20,000 with reference
 to the previous actual ex-
 penditure. The similar
 expenditure in 1863/64
 did not exceed 17,500 Rs;
 & the provision of Rs 20,000
 in lieu of Rs 23,532 en-
 tered by the Board is
^{for 1865/66}
 sufficient. The Govt
 cannot pass the uniform
 entry of Rs 10,000 for every
 District for purchasing
 press materials. They
 allowed it in the Budget
 for 1863/64 and 1864/65
 because the press re-
 cepts were ^{suddenly} ordered ~~all~~
~~of a sudden~~ to be
 included in the general
 revenue and it was
^{known}
~~known~~ that in every
 District ^a supply of
^{would}
 materials ~~will~~ be more
 or

or less required. But it cannot be necessary to add to the stock annually to the extent of Rs 1000 and the future estimates must now be regulated according ~~therefore have some refer~~ ~~ence~~ to the actual requirements. The expenditure in 1863/64 amounted to Rs 8300, and the Govt authorize the entry of Rs 15000 in all including the District of South Arcot for which special provision is ~~stated~~ ~~to be~~ necessary. The actual expenditure under the 3rd item "Service telegrams" in 1863/64 was only Rs 1748 & the estimate for 1865/66 ^{may} ~~can~~ be safely reduced to Rs 2000. The estimate of Rs 8300 for planting firewood in Nellore is large. The Govt ordered the experiment ^{Pro. d/10 Nov/64, No. 2067} to be confined to 200 acres and

2630
and as the whole area will not be planted in 1865/66, it will be sufficient to provide Rs 5000. The actual expenditure under "Sundry items" in 1863/4 was only Rs 1029 and it is unreasonable in the face of this sum to provide Rs 9500 in the Budget of next year. The Government considers Rs 3000 sufficient.

The revised estimate sanctioned by Government for the Pearl Oyster Nursery amounts to Rs 50,000 the work has been commenced and the probable outlay on it in the current official year

year is computed at Rs 20,000. The entry of Rupees 20,000 for next year is absolutely necessary. The experiment has been approved by the Home Govt and cannot be carried out too soon. The increase in the item "Purchase of foil" (Ameludevi) is attributed to the high prices at which rice has to be purchased for payment in kind for the foil. The aggregate sum passed under B IV Miscellaneous is Rs 263,700.

The total estimate now passed is Rs 62,07,374 or Rs 81,881 ^{more} than that of the current year as shown below-

Items	Actual 1863-64 Rs	Budget 1864-65 Rs	Budget 1865-66 as now proposed Rs	Increase Decrease Rs	Rs
<u>Allowances, Refunds & Draughts</u>					
Refunds	108,565	187,900	109,700	"	78,200
Draughts	48,189	45,700	40,300	"	5,400
Total	156,754	233,600	150,000	"	83,600
<u>Land Revenue</u>					
Board of Revenue	236,960	241,560	2,41,956	396	"
Collectors & other Government Officers	985,834	11,30,446	11,30,446	"	"
Deputy Collectors	181,353	1,78,800	1,78,800	"	"
Collectors' Establishments	601,366	6,35,784	6,75,072	39,288	"
Do. Underward	32,205	34,740	34,740	"	"
Medical charges	22,366	31,640	31,640	"	"
Saloon Establishments	1,35,419	13,09,801	13,41,012	31,211	"
Do. Underward	10,730	87,835	87,835	"	"
Contingencies	38,133	38,000	15,200	"	22,800
Protna and Temporary Establishments	45,044	48,224	45,000	"	3,224
Travelling Charges	85,245	76,140	84,000	7,860	"
Other items	19,106	18,160	16,650	"	1,510
Total	35,64,064	38,31,180	38,82,357	51,221	"
Alkhar	159,216	156,600	1,70,000	13,400	"
Income Tax	35,898	38,390	19,500	"	18,890
Customs	153,681	1,72,730	1,69,500	"	3,230
Salt	387,188	11,22,300	14,47,323	2,50,233	"
Stamps	96,056	114,780	1,05,000	"	9,780
Miscellaneous	1,24,499	155,963	2,63,700	1,07,737	"
Grand Total	57,57,956	61,25,493	62,07,374	81,881	"

The

The grant in aid of the in-
come from Travellers
Bungalows amounting
to Rs 18,770 will be entered
in the Budget under the
Works of Internal Im-
provement with reference
to the correspondence noted
in the margin. The revi-
sion of the Bungalows es-
tablishment is now under
the consideration of Govt.,
and the result thereof will
be reported to the Govt. at
an early date.

The sum of Rupees
9,860 for the maintenance
of Native Schools will
be entered under F IX
Miscellaneous, with refer-
ence to the Resolution of
the Govt. of India in the
Financial Department
dated 15 November 1864,
No 3269.

The estimated cost
of Cochrane's Canal es-
tablishment amounting
to Rs 3000 in round numbers
may

To Govt. of India 18 Jan 1864
From Govt. of India F. D. 29
Jan 1864 No 531

may
must continue to be entered
in the Public Works Budget
pending the orders of the
Govt of India on the pro-
posal to transfer ^{the actual} to the
Local Funds, or to the
Revenue Budget with the
other Conservancy estab-
lishments. The infor-
mation required in the
Secretary's letter dated
22 July 1864, is now
preparatory to passing
orders on the proposed
transfer to the Revenue
Budget, ^{is now being} ~~will be shortly~~
transmitted to him. The
total cost of the Conservancy
establishments ^{amounting to} Rs 28,331
according to the statement
forwarded to the Govt of
India with the letter dated
18 January 1864, should be provided for in the Pub-
lic Works Budget for 1865/66.
~~The charges of the current~~
~~year are being provided for~~
~~in the Budget for 1864/65~~
~~for the~~

To Govt of India dpy Nov/64, 1864.
To do do 18 Jan/64, 1864.

Note
It will not
keep it in
the Revenue
Budget and
take all
charges.

should be provided for in the Pub-
lic Works Budget for 1865/66.

order d/31 May 1864, 1864.

Treasurer & Preventive Guard

The Works Department
is a very much
in course
The estimate under
head amounting to Rs
441 according to the
statement furnished to
Board by the Inspect-
General of Police, is
assess-
The Govt of India
having ordered that the
is collected for stamping
rights and measures
could be included in
the Imperial Revenue
is necessary to provide
in the Budget for the
charges under the same
head. The Board have
submitted a tabular state-
ment of the requirements
establishments but the trans-
mission of it to the Govt of
India is postponed pending
the receipt of further
information

order d/3 Oct/64, 1864.

information. The Board
estimate of Rs 10,000
of round numbers is for
for entry under F & A
cellaneous.

The proposed sum
of Rs 48,200 under F & A
Miscellaneous for grant
in-aid of Municipality
is passed. The Accountant
General will see that each
of the sums mentioned
para 26 of the Board's
is sanctioned by a specific
order of Govt. in any Department.

With these remarks
the Government resolve to
transmit the Budget to
the Accountant General.
We will procure from the
Board of Revenue the in-
formation which will be
necessary as pointed out
in para 3 of their Proceed-
ings, to prepare the general
Budget.

current year

quarantined
H.S.

To the Secy.
The Secy.
The Secy.
The Secy.
The Secy.
The Secy.

Back of 25/10/1919. In case of any
enquiry, please
write to
the Secy.
The Secy.
The Secy.

Budget of Rev. Charges
for 1865/66.
Revenue 1865 Dept.
Sec of Govt for Jany

N^o 104

Secy of the Madras
Government of
2^d January 1865

Re: M. D. No. dated 17th
Feb 1865 C. No. 513
Re: P. W. D. of 15th May 65
No. 1324 —

From the Secy to the Secy of Rev.
of 18 May 65 C. No. 1343.

Forwarding to Secy
General with remarks
the Budget Estimate
of Charges for 1865/66.

N^o 218 @ 229