M.R.O. 1—77,006—8-6-37.

(1) Number of pages 1 + 1 + 2 = 4

(2) Date of repair 21. 12. 48

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

F.D Public works **DEPARTMENT.**

G.O. No. 3810 Press Mis.

147-48

Dated 7. 12. 1848.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department.
7th December 1868.

No. 147. Read the following Proceedings of the Madras Government in the Revenue Department:—

Revenue Budget of Charges.—Estimate for 1869-70, received from Board of Revenue, revised and forwarded to the Accountant General. } (Here enter 30th November 1868, No. 2,998.)

No. 148. ORDER THEREON, 7th December 1868, No. 3,810.

ACCOUNT, No. 10.

Ordered to be recorded.

(True Extract.)

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

Govt. of [illegible]

PUBLIC WORKS

Proceedings of the Madras Government Revenue Department, 30th November 1868.

No. 539. Read the following Proceedings of the Board of Revenue, dated 28th October 1868, No. 7,721:—

THE Board resolve to lay before Government their Budget-Estimate of Charges for 1869-70, that regarding Revenues and Receipts having been already submitted.

2. 4, ALLOWANCES, REFUNDS, AND DRAWBACKS.—*Refunds.*—The provision made by Collectors on account of Land Revenue is Rupees 12,300, which is reduced to Rupees 10,000, or a little below the actuals of 1867-68, as some exceptional payments made in that year in certain districts are not expected to occur in the ensuing year.

3. The Collectors' estimates on account of License Tax refunds amount to Rupees 32,530, which is much below the actuals of 1867-68. This reduction is owing to refunds on account of payments to Municipalities having been abolished under the new Act No. IX. of 1868. The provision made in the current year's Budget was altogether struck out by the Government of India; but it is observed from the Collectors' Statements that refunds are still being made on appeals. In the ensuing year such refunds will be fewer than in the first year of assessment, and the Board have provided the sum of Rupees 9,000 only under this head.

4. The Custom refunds, as provided by Collectors, amount to Rupees 8,750. It has been altered to the round sum of Rupees 9,000, which is Rupees 1,000 below the current year's estimate, and Rupees 4,588 below the actuals of 1867-68.

5. Under Stamp refunds the Collectors' estimates amount to 52,000 Rupees. The actuals of 1867-68 amount to nearly 49,000 Rupees, and the ensuing year's estimate has, therefore, been fixed at 50,000 Rupees, which exceeds the current year's estimate by Rupees 4,000.

6. The Miscellaneous refunds have been put down at Rupees 22,000, the Collectors' estimates having been generally adopted with slight alterations.

7. *Drawbacks.*—The estimate fixed for drawbacks, which is Rupees 40,000, exceeds the current year's provision by 10,000 Rupees. This has resulted from an increased provision in the South Arcot and Tanjore Districts with reference to the actuals of 1867-68. The Collector of South Arcot observes that the charges under this head are not likely to diminish during the ensuing year.

8. The total estimate passed under refunds amounts to Rupees 1,40,000,* or Rupees 25,000 in excess of the current year, and Rupees 53,263 below the actuals of 1867-68. The increase over the current year's estimate occurs chiefly in the provision of Rupees 9,000 on account of the License Tax, and of a larger amount for drawbacks in South Arcot and Tanjore.

	Rs.
* Land Revenue	10,000
License Tax...	9,000
Customs...	9,000
Stamps	50,000
Miscellaneous	22,000
Drawbacks	40,000
	1,40,000

9. LAND REVENUE.—*Salaries and Expenses.*—With the exception of the addition of the pay and allowances of the Neilgherry Commissioner, recently appointed under the provisions of Act No. I. of 1868, and the exclusion of the Special Assistant Collector hitherto stationed on the Hills, the provision in the Budget on account of the salaries, &c., of Collectors, Sub-Collectors, and Head Assistants are

the same as for the current year. The pay of the Assistant Commissioner of the Neilgherries has not been estimated by the Commissioner, who probably has entered it in his Judicial Budget. The Commissioner's entire salary appears in the Revenue Budget, and one-fifth of it only is debited to "Law and Justice," though he takes the place of the late Civil and Session Judge, and most of his time will be taken up with judicial work. The Board have not, however, made any alteration in the entry, as this can easily be done in the Office of Government, if they think that the Commissioner's salary ought to be charged wholly, or in a greater proportion than the usual fifth to "Law and Justice." The number of Assistant Collectors, for whom provision is made by the Collectors for 1869-70, is forty-eight, namely, twenty-three at the higher rate of Rs. 525, and twenty-five at the lower rate of 350 Rupees. In the Budget of the current year provision was made by the Board for forty Assistants, but the number was raised by Government to fifty-one Assistants, namely, eighteen at the higher, and thirty-three at the lower rates, in consideration of the abolition of the Board of Examiners. The actual expenditure for 1867-68 under this head amounts to Rupees 2,05,978. The Board, therefore, consider that the provision made by the Collectors for forty-eight Assistants is moderate, and have accordingly adopted it. The fixed tentage and house-rent allowances have been estimated for the same number. The total provision on account of Assistant Collectors, inclusive of their allowances, amounts to Rupees 2,77,700, or Rupees 22,300 below that of the current year.

10. The entry on account of the salaries of Deputy Collectors is according to the sanctioned distribution. For the Huzoor and Talook Establishments provision is made with reference to the sanctioned scale, taking into account the several alterations made in it since the last Budget was submitted. For the current year a provision of Rupees 6,81,800 was made by the Board on account of Huzoor Establishment, but the Government of India retrenched a sum of Rupees 20,000 on account of the reduction of Treasury Establishments, though it was taken into account by the Board while framing their estimate. The increase under this head of Rupees 32,100 over the current year's estimate is the result partly of the inclusion of the above sum, and of the sum transferred from the Neilgherry Talook Establishment to the Commissioner's Huzoor Establishment. In consequence of this latter cause the provision for Talook Establishment will be found to be less than the current year's estimate by Rupees 7,800.

	Rs.	Rs.
Ganjam.		
Establishment for surveying unassessed waste lands		1,200
Godavery.		
Establishment for surveying unassessed waste lands		684
Kistna.		
Establishment for surveying unassessed waste lands ...	1,380	
For guarding Soapnut trees.	192	
Ferrymen employed for carrying implements... ...	84	
Establishment for the protection of Mangrove jungles.	240	
		1,896
Nellore.		
For watching the products collected by the Yanadies at Streeharicottah ...		42
Madras.		
Zillahdars for the collection of revenue	2,304	
Establishment to settle boundary disputes	816	
		3,120

11. In the estimate for the Temporary Establishment, provision is made for the several Establishments likely to be retained during that year. Such Establishments amount, as particularised in the margin, to Rupees 25,752, to which a uniform provision of Rupees 100 for each district has been added to meet the cost of any extra temporary establishments that may be sanctioned in the course of the ensuing year. The total provision for temporary establishments amounts to Rupees 28,000, which is below the current year's estimate by Rupees 23,800. The large decrease under this head arises chiefly from the exclusion in the present Budget of the usual provision on account of the escheat establishment in Malabar, and that for demarcation in Wynaad. The former is charged to the escheat incomes in the deposit accounts, and the latter to the Revenue Survey. Nothing appears to have been decided as to what department should provide the cost of temporary establishment entertained for making over land required for the Irrigation Canal Company's works, with reference to Clause 4 of paragraph 10 of the Government Proceedings, dated 20th December 1867, No. 3,033, and no provision has, therefore, now been made in the Board's Budget. The establishment maintained for the purpose is, however, shown in the margin, that the amount may be included in the Budget, if the Government think it necessary.

	Rs.	Rs.
North Arcot.		
For arranging records		3,140
Madura.		
For superintending harvest Experiments		42
Coimbatore.		
For arranging records...		1,000
Neilgherries.		
For surveying unassessed waste lands ..		1,080
South Canara.		
For surveying unassessed waste lands.		1,752
Malabar.		
For arranging records...		1,080
		15,036
Add pay of a Clerk on 35 Rupees and two Peons on 6 Rupees each for Assistant Collectors for each district...		10,716
		25,752

12. The provision made in the Budget on account of the pay of Dressers, including medical charges, is in accordance with the estimate furnished by the Inspector General, Indian Medical Department. The current year's estimate for country Stationery, both for the Huzoor and talooks, amounted to Rupees 60,000; but the actuals of 1867-68 exhibit only an expenditure of nearly Rupees 36,000. The ensuing year's estimate is, therefore, framed with reference to these actuals, and amounts to Rupees 36,000. Every description of paper being now supplied to the districts from the Stationery Office, the present provision for oil and other country articles should be sufficient. For the items noted in the margin, the current year's estimates have been adopted, as they appear moderate, compared with the actual expenditure of 1867-68. For Office furniture, however, a sum of 12,000 Rupees has been fixed to meet some extra demands of Almirahs and other furnitures in certain districts in the ensuing year.

	Rs.
Huzoor...	20,000
Talooks	40,000
	60,000

	Rs.
Travelling allowance of Officers	5,000
Extract tentage of Collectors and travelling allowance of Deputy Collectors.	65,000
Batta to Establishment	40,000
Other Items.	
Hire for conveying records	10,000
Office rent	10,000
Charges for binding books	3,000
Purchase of Office furniture	12,000
Repairs of Office furniture and other articles	1,000
Peons' Belts and Badges	2,000
Contingencies	6,000

13. Under the head of "Land Revenue, Miscellaneous," the provision of Collectors for remitting treasure within the district amounts to Rupees 17,600, but this has been reduced to Rupees 15,000, as the actuals of 1867-68 amounted to only Rupees 14,500. For Post Office charges, including registries, the Collectors' estimate of Rupees 1,000, which is moderate, has been retained. For official postage, or for purchase of Service Postage Stamps, a sum of Rupees 4,400 was provided in the current year's Budget, but the Government of India raised the provision to Rupees 35,400. The actual charges of 1867-68 on this account do not, however, show more than Rupees 2,137 expended. There is, therefore, no reason for fixing it at such a large sum. The Board think that 5,000 Rupees will be ample, and this sum is accordingly provided. The Collector of Ganjam has provided a sum of Rs. 1,000 on account of compensation for lands taken for public purposes; but in the absence of any explanation as to its necessity it has been struck out. The Board do not think that any provision on this account is necessary in the Revenue Budget, (as the charge is now generally provided by the department for which the land is taken).

	RS.
Charges for remitting treasure within the district...	15,000
Post office charges including registries.	1,000
Purchase of Service Postage Stamps....	5,000
Law charges in the Revenue Department...	2,000
Purchase of Periodicals and Books ..	1,000
Service Telegrams	2,000
Batta to Yanadies and Yanady pupils, at Streeharicottah	3,000
Peral Fishery Establishment and Contingencies	9,000
Pearl Oyster Nursery, Contingencies ..	2,000
Pisciculture	3,000
Amendivi Coir Establishment, &c. ..	21,600
Sundries	1,000
	65,600

The provision by the Collector of South Canara on account of purchase of Coir and extra charges amounts to Rs. 23,000, against Rupees 25,000 in the current year's Budget. The price of this article is uncertain, and therefore the ensuing year's estimate is framed with reference to the average of the last three years, and the amount is fixed at 20,000 Rs. The other items need no remarks. The total provision under "Land Revenue, Miscellaneous," amounts to Rs. 65,600.

14. The total provision under "Land Revenue" amounts to Rupees 38,71,000. From this the proportion debitable to Law and Justice being deducted, and the provision for miscellaneous items being included, the total estimate for 1869-70 amounts to Rupees 31,62,400, which is Rupees 1,23,121 above the actuals of 1867-68, and Rupees 64,000 below the current year's estimate.

15. *Abkarry.*—The provision for establishments under this head occurs as usual in the Madras District, and is according to the sanctioned scale. In the Godavery District, where the Abkarry has been taken under the management of Government in the current Fusly for want of bids, a sum of Rupees 1,200 is provided to meet the cost of a temporary establishment for a period of four months of 1869-70, at the rate of 300 Rupees per mensem, as there is every probability of the farm being sold for Fusly 1279. For country Stationery Rupees 180 is entered. On account of the cost of Colombo Arrack the provision is the same as for the current year. The cost of manufacture of liquor is estimated at Rupees 66,000 or Rupees 6,000 more than the current year's estimate, owing to the probability of a rise in the price of Palmyra jaggery. For the registration of Abkarry leases the Collectors' estimates have generally been adopted, and a sum of Rupees 4,750 is fixed, as the farms in all the districts will be sold in the middle of 1869. The total provision under this head amounts to Rupees 2,57,000, or Rupees 7,000 over the current year's estimate.

	RS.
Establishment	24,456
Country Stationery, &c.	180
Cost of manufacture	66,000
Purchase of manufactured liquor... ...	1,60,000
Registration fees	4,750
Contingencies	1,614
Total ...	2,57,000

16. Assessed Taxes.—*License Tax.*—The charges for establishment under this head occurs only in the three districts noted in the margin. The provision for Madras town is as recommended to Government in the Board's Proceedings, dated 7th September 1868, No. 6,344, and amounts to Rupees 13,164, assuming that the separate License Tax Collector will be retained. For the other two districts, the establishment sanctioned in Government Order, dated 6th August 1868, No. 2,104, is provided. Small sums are also provided for these districts on account of country Stationery and Contingencies, and the total provision amounts to Rupees 15,600.

Madras.
Trichinopoly.
Malabar.

	RS.
Establishment	14,364
Country Stationery	186
Contingencies, including house-rent ...	1,050
Total ...	15,600

17. *Sea Customs.*—The establishments of the Sea Customs Department have undergone certain changes since the last Budget was submitted, and provision has been accordingly made for them. The increase amounts to Rupees 742. The provision for country Stationery and Contingencies is the same as for the current year. For Temporary Establishment a sum of Rupees 1,326 is entered, as usual, in the Godavery and Malabar Districts for the prevention of smuggling.

	RS.
Establishment	1,60,192
Country Stationery	1,500
Contingencies	3,482
Temporary Establishment	1,326
Total ...	1,66,500

18. *Land Customs.*—The estimate for Land Customs is fixed at Rupees 8,500. The provision for the Establishment, country Stationery, and Contingencies is the same as for the current year. In the Godavery District, a sum of Rupees 540 is provided on account of temporary establishment required to put down smuggling on the frontiers of the French Settlement of Yanam. The total provision under Customs amounts to Rupees 1,75,000, and exceeds the current year's estimate by Rupees 600.

	RS.
Establishment	7,524
Country Stationery...	266
Contingencies...	170
Temporary Establishment...	540
Total.....	8,500

19. *Salt.*—Under this head the provision for Deputy Collectors and their establishments is made according to the sanctioned scale. The establishments of Divisions and Stations have undergone of late certain alterations in the Madras District, and taking into account this as well as the contemplated abolition of Pulliyacovil salt-pans in Tinnevelly, as stated by the Collector, the necessary provision

has been made for next year. For purchase of salt and manufacturer's share a sum of Rupees 12,25,557 has been provided by Collectors, and for storing salt, Rupees 2,57,311. The quantity manufactured in the past three years, and the expenditure incurred on that account during these years, are shown in the margin, and it will be seen from it that the ratio of the average expenditure to the average quantity manufactured is about Rupees 14 for every 100 Maunds. The quantity estimated to be manufactured in the ensuing year is 96,64,600 Indian Maunds; but the Board do not think that it will be necessary to manufacture a larger quantity than 90 lacs of Indian Maunds, the Salt revenue for the ensuing year having been fixed at 110 lacs of Rs. only, for the reasons already stated in the Budget of Receipts. Taking 14 Rupees as the proper rate of expenditure for every 100 Indian Maunds, the amount required for the manufacture of 90 lacs of Maunds will be 12,60,000. The Board have accordingly provided this sum, namely, 11 lacs, for the purchase of salt and manufacturer's share, and 1 lac and 60,000 for storing salt.

	Quantity manufactured.	Expenditure incurred.		Total.
		Purchase of Salt.	Storing	
	I Mds.	Rs.	Rs.	Rs.
1865-66 ..	74,03,395	10,56,063	1,36,298	11,92,366
1866-67...	96,09,779	10,45,164	1,26,310	11,71,474
1867-68...	68,54,867	8,12,796	1,06,738	9,19,534
Average...	78,86,347	9,71,242	1,23,115	10,94,458

	Rs.
Deputy Collectors and Establishment	2,31,250
Country Stationery	3,650
Travelling allowance	8,300
Purchase of Salt and manufacturer's share	11,00,000
Charges for conveying and storing Salt	1,60,000
Gathering spontaneous Salt...	7,300
Freight on Salt imported	15,500
Purchase and repair of Weighing machines	1,000
Salt compensation	7,000
Office and Godown-rent	300
Contingencies	15,000
Total...	15,49,300

20. The total provision under the head of "Salt" amounts to Rs. 15,49,300, which is below the current year's estimate by Rupees 1,13,700, and Rupees 3,57,954 above the actuals of 1867-68.

21. *Stamps.*—The provision made for the Stamp Office at the Presidency has been accepted, except for contingencies. The sum of Rupees 6,000 provided for the latter has been reduced to Rupees 4,000, the actuals of 1867-68 having amounted to Rupees 3,407 only. In Tanjore the item "Commission or discount to licensed Stamp Vendors" has been estimated by the Collector at Rupees 18,250, or 3,500 in excess of the current year's estimate without any explanation. The sum in question has, therefore, been reduced to 15,000 Rupees with reference to the actuals of 1867-68. The provision for the same in other districts also has been reduced, the Stamp revenue for the ensuing year having been fixed at 38 lacs of Rupees, against 40 lacs in the current year's Budget. The total provision under Stamps amounts to Rupees 1,58,700, and exceeds the actuals of 1867-68 by Rupees 4,296.

Presidency Stamp Office.

	Rs.
Establishment	25,316
Contingencies	4,080
Official postage	1,740
Establishment at the Mint	4,944
Contingencies	620
Commission or discount to licensed Stamp Vendors in the districts ...	1,20,000
Contingencies	2,000
Total...	1,58,700

22. Allowances to District and Village Officers.—No provision is necessary under this head, due allowance having been made in the Budget of Receipts for the transfer to the Village Service Fund of fees, &c., realised on account of Village Officers.

23. Administration and Public Department.—*Board of Revenue.*—The chief alteration made in the estimate for the Board's Office is the omission of Rupees 13,150 provided for official postage in the current year's Budget, as no such charge is incurred in this office, all letters sent to the Post Office being franked by privileged Officers. The item travelling allowance of Officers has also been omitted, no charge of the kind occurring in this office. A sum of Rupees 1,000 has been provided for office furniture, as it will be necessary to replace some worn-out tables and chairs, and furnishing new Board Room. The total provision is Rupees 2,51,000, or 12,150 below the current year's estimate.

	Rs.
Salaries of Members, Secretaries, and Establishment	2,42,096
Contingencies	2,004
Deputation and travelling allowances	3,500
Purchase and repair of furniture ...	1,000
Service Telegrams	300
Charges for lithographing new District Maps	1,500
Purchase of Periodicals and Books ..	600
Total...	2,51,000

24. Education, Science, and Art.—*Agricultural Exhibitions.*—With the exception of the Collectors of Bellary and Salem, who have provided Rupees 4,000 and 1,000, respectively, on account of Exhibitions, no others have entered any sums under this head. The Collector of Madras has omitted to provide for the expenses of the Sydapet Farm, and the expected Exhibition in the beginning of 1870. The Board have, therefore, provided Rupees 15,000 for Madras, namely, 10,000 for the expenses of the Farm, and the remainder for the Exhibition. For the annual Show of Cattle at Adanki, in Nellore, the usual provision of Rupees 4,000 has been made by the Board, and a like sum for Exhibitions in Malabar. The total estimate under this head amounts to Rupees 30,000, and is the same as the amount sanctioned for the current year.

	Rs.
Nellore	4,000
Bellary	4,000
Madras	15,000
Salem	3,000
Malabar	4,000
Total...	30,000

25. Stationery and Printing.—Provision for the Printing Establishments in the districts is made according to the sanctioned scale. Since the submission of the last Budget the Printing Establishments of the North Arcot and Malabar Districts have been increased with reference to the Orders of Government noted in the margin. For country Stationery and Saderwarid Rupees 1,900 are provided. For the purchase of printing materials a uniform provision of Rupees 600 is made, with an addition of Rupees 700 for the Kistna District, for the purchase of a new Columbian Press. Rupees 750 are provided for the Neilgherries to meet the charges of printing a Gazette. The total provision under this head amounts to Rs. 61,700.

G. O., dated 11th July 1868, No. 1,937.
" " 15th " " " 1,967.

	Rs.
Establishment	44,268
Country Stationery	1,900
Purchase of printing materials, &c. ...	12,100
Printing Gazette on the Neilgherries...	750
Printing Selections from Records ...	2,682
Total...	61,700

26. The amount of estimates passed as above under several heads, exclusive of Allowances, Refunds, and Drawbacks, is Rupees 64,34,900, or 5,76,350 below the current year's estimate. An abstract is given below, showing the particulars contrasted with the current year's estimates and actuals of 1867-68:—

Items.	Actuals of 1867-68.	Estimates of 1868-69.	Estimates of 1869-70.	Increase.	Decrease.
ALLOWANCES, REFUNDS, AND DRAWBACKS.	RS.	RS.	RS.	RS.	RS.
Refunds	1,55,945	85,000	1,00,000	15,000	.....
Drawbacks	37,318	30,000	40,000	10,000	.....
Total	1,93,263	1,15,000	1,40,000	25,000	.....
LAND REVENUE.					
Salaries and Expenses.					
Collectors and other Covenanted Officers	11,83,122	12,83,700	12,76,700	.....	7,000
Deputy Collectors	1,70,330	1,80,600	1,80,600	.....	.....
Collectors' Establishment	6,81,208	6,56,800	6,88,900	32,100	.....
Country Stationery	9,588	20,000	10,000	.....	10,000
Medical charges	22,398	35,400	36,900	1,500	.....
Talook Establishments	14,51,523	14,77,700	14,69,900	.....	7,800
Do. Country Stationery	25,994	40,000	26,000	.....	14,000
Extra and Temporary Establishments	30,600	51,800	28,000	.....	23,800
Travelling charges	1,20,103	1,10,000	1,10,000	.....	.....
Contingencies	5,211	6,000	6,000	.....	.....
Other Items	34,154	36,000	38,000	2,000	.....
Total	37,34,231	38,98,000	38,71,000	.....	27,000
Miscellaneous	51,894	1,08,000	65,600	.....	42,400
Total, LAND REVENUE	37,86,125	40,06,000	39,36,600	.....	69,400
Abkarry	2,16,124	2,50,000	2,57,000	7,000	.....
Assessed taxes	17,891	20,000	15,600	.....	4,400
Customs	1,66,205	1,74,400	1,75,000	600	.....
Salt	11,91,346	16,63,000	15,49,300	.....	1,13,700
Stamps	1,54,404	1,65,700	1,58,700	.....	7,000
Allowances to District and Village Officers	3,58,515	3,80,000	.....	.....	3,80,000
ADMINISTRATION AND PUBLIC DEPARTMENT.					
Board of Revenue	2,41,263	2,63,150	2,51,000	.....	12,150
EDUCATION, SCIENCE, AND ART.					
Agricultural Exhibitions	7,771	30,000	30,000	.....	.....
Stationery and Printing	56,094	59,000	61,700	2,700	.....
Grand Total	61,95,738	70,11,250	64,34,900	.....	5,76,350

Proceedings of the Madras Government, Revenue Department, 30th November 1868.

27. For the several items usually estimated by the Board under "27, Miscellaneous," the following sums are provided:—

	RS.
Charges for remitting treasure beyond the district	26,000
Grant-in-aid for public bungalows	15,000
Grant-in-aid to Native Choultries	10,000
Charges for stamping Weights and Measures	7,600
District Tappal Establishments	1,16,970
Do. Stationery	2,380
Freight and Landing Charges	5,000
Charges for the transmission of Agricultural Implements	1,000
Rain Gauges for districts	1,000

28. The sum of Rupees 10,000 provided for Travellers' Bungalows having been found utterly inadequate, and the want of funds for this purpose having led to extensive deterioration of valuable Government property, the provision is increased to Rupees 15,000.

29. The Government having decided that the two items, noted in the margin, should be provided in the Judicial Budget, they have not been included under "27, Miscellaneous." The sums as estimated by the Collectors for these items are, however, shown in the margin, with a slight alteration in the first item.

	RS.
Rewards for killing wild beasts, dogs, and snakes	45,000
Funeral charges of paupers	1,900

30. The cost of establishment of Town Moonsiffs and Cantonment Joint Magistrates are given in the margin as usual for entry in the Accountant General's Budget under Law and Justice. The Board are not aware whether any alterations were made in these establishments by the Judicial Department. For the registration of births and deaths, the Accountant General should also provide in his Budget a sum of Rupees 10,260 on account of two Clerks on 30 and 15 Rupees each, sanctioned for each district in the Proceedings of Government, dated 28th January 1868, No. 115.

Districts.	Town Moonsiffs.	Joint Magistrates.	Stationery.
Bellary	.....	1,248	105
Kurnool	300	.....	.....
Madras	.....	2,676	105
Tanjore	973	.....	.....
Trichinopoly	480	1,248	52
Madura	.....	1,356	52
Neilgherries	.....	1,584	105
Malabar	.....	1,248	52
Total	1,753	9,360	471

31. PETTY CONSTRUCTION AND REPAIRS.—In the current year's Budget a sum of Rupees 2,50,000 was sanctioned by Government under this head, and the sum was passed by the Government of India. The list of works for the ensuing year cannot be prepared at so early a period as the list for 1868-69 has received the sanction of Government only recently; the Board, however, request that sanction may be granted for a sum of Rupees 2,50,000, as particularised in the margin, for the ensuing year. The necessary list showing the distribution of this sum will, of course, be submitted for the sanction of Government after the close of the current official year.

	RS.
Land Revenue.	
For Neeraneckum Establishment	4,000
For repairs to Revenue buildings	6,000
Customs.	
Construction and Repairs	5,000
Salt.	
Construction and Repairs	2,34,000
Miscellaneous.	
Construction and Repairs	1,000
	2,50,000

32. Under the Circular Orders from the Government of India, Financial Department, dated 10th August 1868, No. 1,583, communicated with the Order of Government, dated 12th September, No. 2,371, the Accountant General issued a Circular to Collectors, instructing them that no expenditure, except petty repairs of doors and windows, should appear under "Petty Construction and Repairs". In their Proceedings, dated 20th October 1868, No. 7,534, the Board have already submitted the matter for the definite orders of Government, and it appears, therefore, unnecessary to say anything further on the subject.

	RS.
Rand Revenue	1,34,554
Salt	1,32,750
Land Customs	15,218
	2,82,522

33. The estimate of the Inspector General of Police on account of guards required for the Revenue Department accompanies the Budget as usual. The amount as entered in this estimate is Rupees 2,82,522.

No. 540. ORDER THEREON, 30th November 1868, No. 2,998.

General.

1. The Board of Revenue submit the Budget-Estimate of Charges for 1869-70, which has been prepared with much care, and requires but little revision.

2. "4, ALLOWANCES, REFUNDS, AND DRAWBACKS."—The total estimate proposed by the Board under this head amounts to Rupees 1,40,000 against Rs. 1,93,263, the actual of 1867-68, and Rs. 1,15,000, the estimate for the current year. The variations between the estimates for the current and next year are shown in the margin. The estimate (Rupees 10,000) under "Land Revenue," though less than the estimate (Rupees 11,000) for 1868-69, is susceptible of reduction in several districts, with reference to the actual expenditure in those districts in 1867-68; and in the absence of any explanation as to special refunds being necessary in the ensuing year, the estimate is reduced to Rupees 8,000. The Board's estimate of Rupees 9,000 under "License Tax" is approved. The estimate under "Customs" amounts to Rs. 9,000 against Rupees 10,000, the estimate for 1868-69, and Rupees 13,588, the actual expenditure in 1867-68. Of this last sum, the greater portion, *viz.*, Rupees 12,086, was incurred in the Madras Sea Custom Office. The expenditure in the other districts was only Rupees 1,502, and the provision of Rupees 5,000 in 1869-70 for those districts is comparatively unnecessary; it will, therefore, be reduced to Rupees 3,000, and the estimate of Rupees 4,000 for Madras will be allowed to stand. The total estimate passed is Rupees 7,000.

	Increase. RS.	Decrease. RS.
Land Revenue.....	...	1,000
License Tax..	9,000	...
Customs	...	1,000
Stamps	4,000	...
Miscellaneous	4,000	...
	17,000	2,000
Customs Drawbacks.....	10,000	...
	27,000	2,000
Net	25,000	...

3. Though the estimate (Rupees 50,000) under Stamp refunds exceeds the current year's estimate by Rupees 4,000, it shows only an increase of Rupees 1,260 above the actual of 1867-68; it is, therefore, accepted. So also is the estimate

of Rupees 22,000 against Rupees 25,575, the actual of 1867-68, and Rupees 18,000, the estimate for 1868-69, under Miscellaneous Refunds.

4. The Board's estimate of Rupees 40,000 under "3, Drawbacks" exceeds the estimate (Rupees 30,000) of the current year by Rupees 10,000, and the actual of 1867-68 (Rupees 37,318) by Rupees 2,682. The disbursements under this head are incurred chiefly in the districts noted in the margin, where this item of expenditure, in 1867-68, amounted to Rupees 37,301. The question of the abolition of the system of drawbacks not having as yet been disposed of, the Board's estimate is accepted.

	RS.
South Arcot...	19,432
Tanjore	10,494
Malabar	855
Madras Sea Customs	6,520
Total ..	37,301

5. The total revised estimate passed under "Refunds, Allowances, and Drawbacks," is Rupees 1,36,000, as shown in the subjoined table. Deducting the sum of Rupees 9,000 under License Tax, for which there is no provision in the Budget for the current year, the revised estimate shows an increase of Rs. 12,000 above the Budget for 1868-69, owing to the large provision made under Stamps, Miscellaneous, and Drawbacks, with reference to the actuals of 1867-68.

Items.	Actual of 1867-68.	Estimate of 1868-69.	Revised estimate for 1869-70.
	RS.	RS.	RS.
Refunds.			
Land Revenue.	10,487	11,000	8,000
License Tax	57,555	.....	9,000
Customs	13,588	10,000	7,000
Stamps	48,740	46,000	50,000
Miscellaneous...	25,575	18,000	22,000
Total ...	1,55,945	85,000	96,000
Drawbacks ...	37,318	30,000	40,000
Grand Total ...	1,93,263	1,15,000	1,36,000

6. LAND REVENUE.—The total estimate under "Land Revenue" amounts to Rupees 39,36,600 against Rupees 37,86,125, the actual of 1867-68, and Rupees 40,06,000, the estimate for 1868-69. This estimate is as usual sub-divided into two minor heads "Salaries and Expenses" and "Miscellaneous." The Board's estimate, under the former for 1869-70, amounting to Rupees 38,71,000, shows a net decrease of Rupees 27,000 below the estimate (Rupees 38,98,000) of 1868-69. The variations between the two estimates are shown in the margin. Though, on the whole, the provision for Covenanted Officers shows a decrease of Rupees 7,000, there is an increase of Rupees 25,100 under "Collectors' Salaries and Allowances," the result of the provision made for the pay, &c., of the Neilgherry Commissioner, appointed under Act I. of 1868. The Board raise the question as to whether the portion of the Commissioner's

	Increase RS.	Decrease RS.
Salaries and allowances of Covenanted Officers ...	..	7,000
Huzoor and Talook establishments	24,300	...
Temporary Establishments.	...	23,800
Medical charges	1,500	24,000
Country Stationery	...	..
Sundry items	2,000	..
	27,800	54,800
		27,800
Net		27,000

salary to be debited to "Law and Justice" should be limited to the usual one-fifth, as in the case of the other Revenue and Magisterial Officers, or increased on the ground that he takes the place of the late Civil and Sessions Judge, and gives most of his time to Judicial work. The Government consider that the proper arrangement will be to divide the salaries of the Commissioner and his Assistant between Revenue and Law and Justice in equal proportions, and this will accordingly be done in the present Budget. The provision made for Sub-Collectors is the same as last year, and that for Head Assistants as now revised with reference to the Assistant on the Neilgherries shows a saving of Rupees 4,476, owing to the omission of a moiety of the salary of the latter Officer. The estimate for Assistant Collectors amounts to Rupees 2,77,700 against Rupees 3,00,000, the estimate for the current year. The Board base their estimate on the actual expenditure of 1867-68; but, according to a Statement furnished by the Accountant General, the entire Budget grant under "Salary" for that year was exceeded by the actual expenditure by Rupees 33,193. The Government, therefore, deem it proper to adopt the current year's estimate of Rupees 3,00,000 for Assistant Collectors.

7. Huzoor and Talook Establishments.—The estimate under this head is according to the sanctioned scale. The Government of India, in reviewing the Budget for the current year, struck out Rupees 20,000 on account of the reduction of the Treasury Establishments, although the Board of Revenue had previously made the necessary retrenchment in that item; this sum is, therefore, now included in the Budget. The remainder of the net increase of Rupees 24,300 is the result of additions sanctioned since the last Budget was passed. The Board of Revenue will be requested to send, with their future Budgets, a Memorandum showing the alterations made in the establishments during the past year, in order to facilitate the examination of these Statements in the Government Office. The Memorandum to be submitted with the Budget for 1870-71 should show all the changes made after Mr. Pelly's revision was sanctioned, giving the grand total of the cost of the establishments. The subsequent Statements can be limited to the transactions between the dates of the submission of the Budgets for the current and ensuing years.

8. Temporary Establishments.—The Board's estimate on account of these establishments amounts to Rupees 28,000 against Rupees 51,800, the estimate for 1868-69, and Rupees 30,600, the actual of 1867-68. The large decrease of Rupees 23,800 is owing to the transfer of the cost of the Escheat Establishment in Malabar and the Demarcation Establishment in Wynaad to other heads of Account. The estimate, which provides for the usual petty establishments, found necessary from time to time according to the particulars given in paragraph 11 of the Board's Proceedings, is moderate. The cost of the establishments maintained in Kurnool and Cuddapah, at an outlay of Rupees 1,272, for making over land to the Irrigation and Canal Company, will be added, as the question as to which department this expenditure should be debited has not yet been settled. The attention of the Financial Department will be drawn to Clause 4, paragraph 10 of the Order of Government in this department, dated 20th December 1867, No. 3,033. The total estimate passed for temporary establishments is Rupees 29,300 in round numbers.

9. Medical Charges.—The estimate under this head, as furnished by the Inspector General, Indian Medical Department, amounts to Rupees 36,900* against Rupees 35,400 for the current year. The actual expenditure in 1867-68 amounted only to Rupees 22,398, but, although the Government have negatived the proposition to attach a Medical Subordinate to every Revenue Officer in independent charge of a Range, they desired Dr. Mackenzie to revise his list of additional Dressers required, with reference, (1) to the nature of the climate to which the several Officers and their establishments are exposed; (2) to the greatest point of distance of the range from medical aid; and, (3) to the facilities for procuring such aid afforded by Railway communication, and the present strength will no doubt have to be raised. The Inspector General's estimate is, therefore, approved.

	Rs.
4 Apothecaries	7,200
39 Dressers...	22,680
43	29,880
Travelling allowances and sundries ...	3,674
Addition of 10 per cent.	3,346
	36,900

Public Order, dated 9th May 1868, No. 572.

10. Country Stationery.—The estimate for 1869-70 under this head amounts to only Rupees 36,000 against Rupees 60,000, the estimate for the current year, and Rupees 35,582, the actual expenditure in 1867-68. The large difference of Rupees 24,000 between the two estimates is owing to all descriptions of paper being now supplied to the districts from the Stationery Office at the Presidency. The provision made in the Budget is for oil and other articles purchased in the local markets. The Board's estimate is accepted.

	Rs.
Travelling allowance to Officers	5,000
Extra tentage of Collectors, &c., and travelling allowance of Deputy Collectors.	65,000
Batta to Establishments	40,000
Hire for conveying records	10,000
Total...	1,20,000

11. Travelling Charges.—The estimate for these charges, which is the same as that for the current year, *viz.*, Rupees 1,20,000, is approved.

12. Sundry Items.—The estimates under the several sub-heads, compared with the actual of 1867-68, are shown below:—

	Actual of 1867-68.	Estimate for 1869-70.
	Rs.	Rs.
Office rent	8,903	10,000
Binding books	1,703	3,000
Office furniture	8,857	12,000
Repair of do. and other articles ...	528	1,000
Peons' belts and badges	1,633	2,000
Contingencies	5,211	6,000
	26,835	34,000

They are the same as in the current year, except in the case of furniture. The Board have added Rupees 2,000 for this item to meet the extra demands for almirahs and other furniture in certain districts in the ensuing year, and they remark that compared with the actual expenditure of 1867-68, the several estimates

appear moderate. The Government are, however, of opinion that some of the estimates may well be reduced, and the reduced sums are entered below :—

	RS.
Office rent	10,000
Binding books	2,000
Office furniture	11,000
Repair of do.	500
Belts and badges	2,000
Contingencies	5,500
	31,000

The total sum passed under "Salaries and Expenses" is Rupees 38,85,000, in round numbers, against Rupees 38,98,000, the sanctioned estimate for the current year.

13. Land Revenue, Miscellaneous.—The Board's estimate under this head amounts to Rupees 65,600 against Rupees 51,894, the actual of 1867-68, and Rupees 1,08,000, the estimate for 1868-69. The greater portion of the large decrease of Rupees 42,400 below the estimate for the current year, is the result of the addition of Rupees 31,000 by the Government of India to the estimate for that year on account of Service Postage Stamps. The actual charge incurred on account of those stamps in 1867-68 did not exceed Rupees 2,137, and the Board have therefore provided only Rupees 5,000 for 1869-70. The Board have carefully revised the estimates under the other items also with reference to the actuals of 1867-68. In no case does the provision exceed the budget for 1868-69, and the aggregate saving under these items amounts to Rupees 12,000. The total estimate of Rupees 65,600 is therefore accepted.

14. The grand total of the estimates passed under "Land Revenue" is Rupees 39,50,600, of which the sum of Rupees 7,73,700 is chargeable to "Law and Justice."

15. Abkarry.—The Board's estimate under this head amounts to Rupees 2,57,000 against Rupees 2,16,124, the actual of 1867-68, and Rupees 2,50,000, the estimate for the current year. The increase of Rupees 7,000 occurs in the items noted in the margin. The excess under the first two items is owing to the management of the Abkarry revenue of the Godavery District having been undertaken by Government for one year, and the larger estimate under the third, is, the Board state, found necessary with reference to the probable rise in the price of Palmyra Jaggery. The Government do not understand on what grounds the Board now apprehend this rise in the price of this article for 1869-70. The actual expenditure of 1865-66, *viz.*, Rupees 2,47,882, was unusually high, and the similar expenditure in the two subsequent years was considerably less. The average of the three years does not exceed Rupees 2,02,237, but to guard against any unforeseen rise in the prices, a margin of Rupees 20,000, or Rupees 2,20,000 in all,

	RS.
Establishment	1,196
Country Stationery	50
Cost of liquor	6,000
	7,246
Deduct decrease under Contingencies ...	246
Net Increase...	7,000

	RS.
1865-66	2,47,882
1866-67	1,68,183
1867-68	1,90,648
Average...	2,02,237

which is the estimate for the current year, will be sufficient for 1869-70. The Board's estimate is, therefore, reduced to Rupees 2,51,000.

16. Assessed Taxes.—The Board's estimate under this head provides for the continuance of the separate Collector and establishment in the town of Madras, as well as for the small establishments sanctioned* for the Trichinopoly and Malabar Districts. The Government have, in their Order, dated 10th November 1868, No. 2,810, resolved upon dispensing with the services of a separate Officer from the commencement of the next official year, in the event of the tax imposed under Act IX. of 1868 being continued, and entrusting the duties hitherto performed by him to the Deputy Collector of the town, with an additional salary of Rupees 250 per mensem, and with a portion of the Office establishment now employed under the special Officer. The Budget will accordingly be revised by entering the additional allowance of the Deputy Collector, and the round sum of Rupees 300 per mensem for the establishment. The provision for country Stationery and Contingencies for the town will be reduced from Rupees 1,136 to Rupees 300. Mr. Thornhill, the Acting Collector of Madras, proposed only Rupees 10 per mensem in his revised scale. The total revised estimate passed under "Assessed Taxes" amounts to Rupees 8,200 against Rupees 15,600 the sum proposed by the Board.

* Proceedings of Government, dated 24th September 1868, No. 2,480.

17. Sea Customs.—The Board's estimate for "Sea Customs" charges amounts to Rupees 1,66,000 against [illegible]

	RS.	
*Establishment	742	the actual of 1867-68, and Rs. 1,65,900,
Decrease under other heads	142	the estimate for 1868-69. The increase
Net increase ...	600	of Rupees 600* above the last mentioned

sum is, the Board state, entirely owing to changes made in the establishments since the date of the last Budget. It is not clear, however, what these changes are. The Board will accordingly include the permanent establishments of all the departments under their control, in the explanatory statement to be submitted with their future Budgets, agreeably to the instructions contained in paragraph 7 of this Order. The estimate is passed.

18. Land Customs.—The estimate under "Land Customs" *viz.*, Rupees 8,500, is the same as that for the current year. The actual expenditure in 1867-68 amounted to Rupees 7,824. The estimate is passed.

19. The total of the estimates passed under "Customs" is Rupees 1,75,000 against Rupees 1,66,205, the actual expenditure in 1867-68, and Rupees 1,74,400, the estimate for 1868-69.

20. Salt.—The estimate under "Salt" amounts to Rupees 15,49,300 against Rupees 11,91,346, the actual expenditure of 1867-68. The establishments are entered according to the sanctioned scale, allowance being made for sundry alterations. The provision for the purchase of salt and manufactures' share, and for storing salt has received very careful attention from the Board with reference to the actual expenditure of the last three years, and no further revision need be made. There are, however, other items susceptible of retrenchment. The sum of Rs. 22,500

				RS.
Freight ...	...	...	...	15,500
Compensation ...	...	...	...	7,000
	Total		...	22,500

is entered for "Freight on Salt imported" and "Salt Compensation." No actual expenditure whatever was incurred under the first item in 1865-66, nor under the second in any of the last three years. The total expenditure on account of "Freight" in 1866-67 and 1867-68 was Rupees 840, and an estimate of Rs. 2,900 would be ample for 1869-70. The item, "Salt Compensation," will be altogether omitted, and the remainder, Rupees 19,600, struck out. Any further small expenditure that may be found necessary can be met from savings. The reduced estimate passed is Rupees 15,30,000.

21. STAMPS.—The Board's estimate of Rupees 1,58,700 against Rupees 1,65,700, the estimate for 1868-69, and 1,54,404 the actual of 1867-68, is moderate and is approved. The increase of Rupees 4,296 over the actual of 1867-68 occurs chiefly under the item "Presidency Offices," in consequence of the provision of Rupees 1,740 for "Official Postage" and the additional servants sanctioned for the Stamping Department at the Mint.

	Actual of 1867-68.	Estimate for 1868-69	Estimate for 1869-70.
	RS.	RS.	RS.
Presidency Offices	33,299	38,700	36,700
Provinces... ...	1,21,105	1,27,000	1,22,000
	1,54,404	1,65,700	1,58,700

22. ADMINISTRATION AND PUBLIC DEPARTMENTS—*Board of Revenue.*—The Board's estimate of Rupees 2,51,000 for the salaries of the Members, the Secretaries, their Establishments and Contingencies, is approved. Compared with the Budget for the current year, there is a saving of Rupees 12,150, the result of the omission of any provision for "Official Postage." The estimate under this item in the Budget for 1868-69 amounted to Rupees 13,150, but the Board state that no such charge is incurred in the Office, as all letters sent to the Post Office are franked by privileged Officers.

23. EDUCATION, SCIENCE, AND ART.—The provision usually made by the Board under this head is for Agricultural Exhibitions and for the expenses of the Government Farm at Sydapet. The Board's estimate of Rupees 30,000 is the same as that for the current year, and is approved.

24. STATIONERY AND PRINTING.—The estimate under this head amounts to Rs. 61,700 against Rupees 56,094, the actual expenditure in 1867-68, and Rs. 59,000, the estimate for 1868-69. The increase of Rupees 2,700 is owing chiefly to the additional servants sanctioned for some of the districts, to the necessity for providing the Kistna District with a Columbian Printing Press, and to the charges connected with the printing of a separate Gazette for the Neilgherry Commissioner. The estimate is passed.

25. The total estimate now passed under the heads, which strictly constitute the charges of the Revenue Department, is Rupees 64,16,200. It is less than that of the current year by Rupees 5,95,050, as shown in the following table:—

Proceedings of the Madras Government, Revenue Department,
30th November 1868.

Items.	Actual of 1867-68.	Budget of 1868-69.	Budget of 1869-70, as now passed.	Increase.	Decrease.
ALLOWANCES, REFUNDS, AND DRAWBACKS.	RS.	RS.	RS.	RS.	RS.
Refunds	1,55,945	85,000	96,000	11,000	
Drawbacks...	37,318	30,000	40,000	10,000	
Total ...	1,93,263	1,15,000	1,36,000	21,000	
LAND REVENUE.					
Salaries and Expenses.					
Collectors and other Covenanted Officers	11,83,122	12,83,700	12,92,400	8,700	
Deputy Collectors... ...	1,70,330	1,80,600	1,80,600		
Collectors' Establishments ...	6,81,208	6,56,800	6,88,900	32,100	
Country Stationery	9,588	20,000	10,000		10,000
Medical charges	22,398	35,400	36,900	1,500	
Talook Establishments	14,51,523	14,77,700	14,69,900		7,800
Do. Country Stationery ...	25,994	40,000	26,000		14,000
Extra and Temporary Establishments	30,600	51,800	29,300		22,500
Travelling charges	1,32,633	1,20,000	1,20,000		500
Contingencies	5,211	6,000	5,500		500
Other items	21,624	26,000	25,500		
Total ..	37,34,231	38,98,000	38,85,000		13,000
Miscellaneous ..	51,894	1,08,000	65,600		42,400
Total, LAND REVENUE ...	37,86,125	40,06,000	39,50,600		55,400
Abkarry	2,16,124	2,50,000	2,51,000	1,000	
Assessed taxes	17,891	20,000	8,200		11,800
Customs	1,66,205	1,74,400	1,75,000	600	
Salt	11,91,346	16,63,000	15,30,000		1,33,000
Stamps	1,54,404	1,65,700	1,58,700		7,000
Allowances to District and Village Officers	3,58,515	3,80,000	.....	.....	3,80,000
ADMINISTRATION AND PUBLIC DEPARTMENTS.					
Board of Revenue...	2,41,263	2,63,150	2,51,000		12,150
EDUCATION, SCIENCE, AND ART.					
Agricultural Exhibitions, &c. ...	7,771	30,000	30,000	.....	.....
Stationery and Printing	56,094	59,000	61,700	2,700	
Grand Total ...	61,95,738	70,11,250	64,16,200		5,95,050

26. The estimates proposed by the Board under the several items of "27, Miscellaneous," cognisable by the Revenue Department, are shown in the subjoined table:—

Items.	Actual of 1867-68.	Estimate for 1868-69.	Estimate for 1869-70.
	RS.	RS.	RS.
Charges for remitting treasure beyond the districts ...	26,692	30,000	26,000
Grant-in-aid for public bungalows	3,191	10,000	15,000
Do. for Native Choultries	7,313	10,000	10,000
Charges for stamping Weights and Measures	4,104	7,700	7,600
District Tappal establishment	1,11,397	1,17,700	1,16,970
Do. Country Stationery	2,327	2,200	2,380
Freight and landing charges	2,592	5,000	5,000
Charges for transmission of Agricultural Implements ..	.....	1,000	1,000
Rain Gauges	... ...	1,000	1,000

27. The provision made for Grant-in-aid for public bungalows is the only item which requires notice. The Board have raised the estimate under this head from Rupees 10,000 to Rupees 15,000, remarking that the inadequacy of the former amount has led to extensive deterioration of valuable Government property, but in doing so, they appear to have lost sight of the fact that the provision made in the "Civil" Budget is for the payment of the establishments attached to the buildings, while a separate grant of Rupees 11,230 is entered in the "Public Works" Budget for the repair and construction of the bungalows. The insufficiency of the latter sum has frequently received the attention of Government, and the Board have been requested by the Order, dated 11th September 1868, No. 2,368, to report what provision should be made for preventing the ruin of valuable Government property, as also for constructing new bungalows. They should reply to this Order at once, so as to enable the Government to make the requisite provision in the out-going Public Works Budget. The grant in the "Civil" Budget at first sanctioned by the Government of India in their letter, dated 28th January 1864, No. 531, was Rupees 18,770, on the assurance that every effort would be made gradually to relieve the Imperial finances of all expenses on account of bungalows, and much having been done to attain this object, the annual grant was reduced to Rupees 10,000, which it is not desirable to increase. The Board's estimate will accordingly be reduced on the understanding that, as already stated, *ample* provision will be made in the Public Works Budget for the repairs and construction of the buildings. The estimates under the other items are approved.

28. The attention of the Accountant General will be requested to paragraphs 29 and 30 of the Board's Proceedings.

29. Petty Construction and Repairs.—The Accountant General has issued instructions to the Collectors, with reference to orders received from the Government of India, limiting the provision under this head to petty repairs of doors and windows only, and the Board having referred the question for their orders, the Government in their Proceedings, dated 7th November 1868, No. 2,808, expressed their opinion that it is not the intention of that Government to limit the provision to the petty repairs alluded to, and requested the Board to submit the Budget for

"Petty Construction and Repair" as usual, being, however, specially careful to exclude from it all repairs proper to buildings in the rolls of the Public Works Department, or any charge which can properly be deemed a Public Works charge. The Board, in anticipation of this Order, propose that a sum of Rupees 2,50,000, which is the same as that sanctioned for the current year, be entered in the Budget for 1869-70, promising to send the distribution list hereafter. The Government of India evidently desire to reduce this grant as much as possible, and he Government therefore resolve to restrict it to Rupees 2,00,000, and to instruct the Accountant General to enter this sum in the Budget, under the several major heads in the proportions specified in the margin, subject to the orders of the Government of India, to whom the Proceedings of the Government above alluded to will be submitted through the Financial Department when the general Budget is transmitted, and definite instructions solicited. Works which cannot, under the reduced allotment, find a place in this year's Budget, should be provided for in the Budget of next year. The Board will be requested to submit the list of works to be executed out of the allotment now made at an early date. The similar list for the current year was not submitted till the close of August last.

	RS.		
Land Revenue.			
Neeranikum Establishment ...	4,000		
Petty repairs to Revenue buildings	2,000	6,000	
Customs.			
Repairs to buildings and petty construction		2,000	
Salt.			
Salt roads and petty construction		1,92,000	
Total ...		2,00,000	

30. Treasury and Preventive Guards.—The estimate under this head, amounting to Rupees 2,82,522, according to the list furnished to the Board by the Acting Inspector General of Police is passed.

31. The Budget as now revised will be transmitted to the Accountant General.

(True Extract.)

Acting Secretary to Government.

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

Exd. F. R. Bantleman.

P. R. 1868 Dept.
Govt. of {1868} Madras.
No 4695

3818 Accts

REVENUE.

To

THE ACCOUNTANT GENERAL,

&c., &c., &c.

Dated November, 30th.

Recd. Dec 2nd *Encl.* 0.

G. O., 30th November 1868, No. 2,998.

NOVEMBER.

Nos. 539-540.

Revenue Budget of Charges.—Estimate for 1869-70, received from Board of Revenue, revised and forwarded to the Accountant General.

No 3810 - 7th Decr 1868
Issue an order

No 3810

Ordered to be record

Fort St George
7th Decr 1868

10

Cuc 4695

Govt. of {1868} Madras.

PUBLIC WORKS.

To

&c, &c. &c

Dated th.

Recd. Encl.

G. O., 7th Decr 1868, No. 3810

Nos. 147 & 148

Budget-Estimate Pos. Rec. Def'g passing orders on the Budget-Estimate of charges for 1869-70 submitted by the Dr of Revn - recorded