

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 363

Press
Mis.

368 369

Dated

18-2-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
18th February 1865.*

No. 368. Read the following Proceedings of the Board of Revenue, dated 10th February 1865, No. 773 :—

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Sydapet, 21st January 1865, No. 3 :—

With reference to the order of the Board, dated the 23rd September last, conveyed in the Government Proceedings of the 21st idem, I have the honor to state that from the inquiries made it appears that there are two public Choultries, one Temple, and thirteen houses built by the original founder of the institutions, and made over to certain Bramins as a gift. In one of the Choultries twelve Bramins are daily fed, the expense attending such feeding being defrayed partly from the funds referred to in the Government Proceedings, and partly from the private resources of the descendants of the original founder. In the other Choultry simple accommodation is provided for travellers. The Temple is also maintained from similar funds. The occupants of the eleven Bramin houses above alluded to, receive at the rate of two Pagodas a month, while those of the remaining two houses receive at the rate of four Pagodas a month. The entire expenditure annually incurred for the maintenance of the charities of the Choultries, Temple, &c., amount to Rupees 3,942, according to the accounts furnished by the Trustees and Managers of the charities. The Tahsildar who personally visited the institution, states that the charities are kept up according to the apparent wishes of the original endower. I therefore think the funds in question might fairly be exempted from Income Tax, and the amount already collected be refunded to the Managers.

Ordered that the foregoing letter be submitted to Government, with reference to their order quoted by the Collector, and with the Board's recommendation that the property in question be exempted from the payment of Income Tax under Section 133 of Act XXXII of 1860, and that the amount already collected from the Trustees and Managers of the charities be refunded to them. The Collector should report the exact sum.

No. 369.

ORDER THEREON, 18th February 1865, No. 363.

Miscellaneous.

Before passing orders on this paper, the Government wish to be informed of the nature of the funds stated in the Petition of 26th August* 1864, to be lodged with Government.

* In G. O. 5th September 1864, No. 1,611.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. T. O'Connor.

No. 8,058.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th December 1865.

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

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

3. Allowances, Refunds and Drawbacks. The amount estimated by Collectors under the head of Land Revenue refunds, which has been accepted is Rupees 18,000. The amount is large only in the Gokery District being there 5,000 Rupees. The Collector states that a sum of Rupees 4,000 is provided on account of a claim to refund of Peishkush for lands submerged by the opening of a channel preferred by the Zemindar of Vegayammappetta and now under enquiry, and that the remainder is for ordinary refunds. Refunds are seldom made under Abkarry, and no provision has, therefore, been made in the Budget on that account. In most cases the estimates of Custom refunds entered by Collectors are the same as those of the current year, and but slight alterations have been made. The estimate of the Collector of Sea Customs has been reduced from 6,000 to 4,000, in the absence of any explanation for the increase. The refunds estimated by Collectors on account of Stamps amounted to 48,000 Rupees, but it has been reduced to 43,000 Rupees, as the actual of 1864-65 amounted only to Rupees 30,538. The estimates for Miscellaneous refunds have been slightly altered with reference to the actuals of 1864-65, and the estimates of the current year. The provision on account of drawbacks is moderate, and has been but slightly altered to bring it to a round number, 30,000 Rupees.

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

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

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

4. Land Revenue, Salaries and Expenses.

The full sanctioned scale. The total estimate on account of salaries of Collectors is, however, less than the current year's estimate by Rupees 2,000 in consequence of the provision for the salary of the Collector of Cuddapah having been made at the ordinary rate instead of the higher rate of Rupees 2,500 a month, which is claimable only after a certain length of residence in the District.

6. In the estimate for the current year provision was made for twenty-two Assistant Collectors, viz., fifteen at Rupees 6,300, and seven at Rupees 4,200 each. In the present Budget the Collector's provision for thirty Assistants has been adopted in consideration of the large number of Covenanted Assistants now being

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

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

8. The estimated cost of establishments of Collectors and their Subordinates will be found to exceed the current year's estimate. Provision has been made according to the sanctioned scale, including the several alterations sanctioned by Government since the Budget for 1865-66 was submitted, as well as those now before them for sanction. In the Board's Proceedings, dated 11th October 1865, No. 6,441, the establishment of a small permanent Survey Establishment, at a monthly cost of Rupees 97 for each District was recommended, and their proposition has been referred to the Officiating Superintendent of Revenue Survey. If the Establishment is finally sanctioned, it will of course have to be treated as a part of the Collectors' Land Revenue Establishment. This sum also is, therefore, included in the estimate of Collectors' Establishment for the ensuing year. The cost of the Printing Establishment attached to the several Districts, which was hitherto included under this head, has been transferred to the separate head "23, Stationery and Printing," according to the new classification.

9. The estimate on account of Saderwarid for the current year was made with reference to the fixed standard sanctioned by Government in their Order, dated 23rd November 1863, No. 2,166, but the estimates for 1866-67 have been reduced from Rupees 34,238 to 20,000 for the Huzur, and from Rupees 87,835 to Rupees 40,000 for the Taluks, it having lately been arranged that Country and French Paper, which was hitherto purchased by Collectors in the local market should be supplied to them by the Superintendent of Stationery. In their Circular, dated 22nd April 1865, the Board instructed Collectors to exercise a careful check on the expenditure of expensive Country paper, Foolscap, French paper, &c. These arrangements added to the strict scrutiny exercised in the Board's Office over this branch of expenditure have already reduced the cost, and a further reduction is likely to be effected. The amount of Saderwarid for the Printing Establishment hitherto included under this head, has been transferred to "23, Printing and Stationery."

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

5. The allowances of Collectors and their Subordinates have been provided according to

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

11. There is an increase of Rupees 1,27,824

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

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

13. For the items noted in the margin, the Estimates of Collectors are large, and in excess both of that for the current year, and also of the actual expenditure of 1864-65. The Board consider that the Estimates for the current year may be safely adopted for the remaining items under Land Revenue noted in the margin, some of the Collectors have estimated large sums, while others have entered nothing. The Board have entered a uniform provision of Rupees 400 for each District on account of hire for conveying records, and the sums actually sanctioned for office rent. A sum of Rupees 200 has been provided for each District to meet the charges for binding books, and Rupees 400 for the purchase and repair of office furniture. These two items were hitherto included under the Huzur and Taluk Contingencies, but as they are shown distinctly in the Treasury Account, it has been thought proper to make a separate provision for them. It is also desirable to ascertain the charges separately under each of these items. A sum of Rupees 300

1. Hire for conveying records.
2. Office rent.
3. Charges for binding books.
4. Purchase and repair of office furniture.
5. Contingencies.

Travelling Allowances to Officers.
Extra Tentage of Collectors, and Travelling Allowance of Deputy Collectors.
Batta to Establishment.

Land Revenue, Miscellaneous.

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

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

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

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

the Districts noted in the margin, which was hitherto estimated in the Department of Public Works should be borne by the Department for and under which the service is rendered, and that provision for it should in future be made accordingly entered the necessary sums for the it was stated in the Order above referred to, the Establishment entered for that District in the at in their letter to the Government of India, sundry items of a petty nature a uniform rate of

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

19. A small addition has been made for the Sea Custom Establishment in consequence of the Honorable Mr. Pelly's recommendation to raise the salaries of peons from 5 to 6 Rupees, and to entertain Boat Lascars at the Ports of Coringa, Cocanada, and Soonkaravoo for preventive service. The provision for Saderwarid has been reduced, as the supply of paper is to be made by the Superintendent of Stationery. For contingencies the Collectors' estimates have been adopted with slight alterations. A sum of Rupees 750 is entered for Malabar on account of Temporary Establishment to check smuggling of goods. The Establishment on account of Land Customs shows a decrease of Rupees 1,854, owing to the abolition of the Frontier Chowkies in the Districts of Madura and Tinnevely on the removal of the fiscal restrictions on the trade between the British territory and the Native States of Cochin and Travancore. Provision has been made for the small Establishment for Soonkaravoo in the Godavery District, amounting to Rupees 252 per annum, proposed in the Honorable Mr. Pelly's letter, dated 30th August 1865, No. 1,833. The provision for Saderwarid and contingencies needs no special remarks. The total provision under Customs amounts to Rupees 1,70,512.

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

Stamps. 22. The cost of establishment estimated for the Presidency Town is the same as for the current year. For cost of water-marked paper expected from England a sum of Rupees 50,000 was provided by the Superintendent of Stamps; but as the cost is not paid here, the Board have struck out the amount, as was done in the Budget for 1865-66. The amount of commission discount to licensed stamp vendors in the Provinces has been estimated at a high figure by Collectors on the anticipated increase in the sale of stamps, as the sales have been steadily increasing; the Stamp law being now better understood and more rigidly enforced; but as under the discount system, which has been introduced into many Districts, no discount is allowed on the purchase of stamps exceeding 50 Rupees value, the Collectors' provision of Rupees 94,600 has been reduced.

duced to Rupees 80,000. The provision for contingencies has been adopted as estimated by Collectors with but slight alterations. The total estimate on account of stamps is Rupees 1,19,184.

15. Allowances to District and Village Officers.

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

16. Administration and Public Departments. Board of Revenue.

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

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

total provision entered for the Board of Revenue is Rupees 2,60,900 including the marginal items.

20. Education, Science and Art, Agricultural Exhibition.

under BIV. Miscellaneous. None of the Collectors have provided any sums for this purpose in the ensuing year except in Nellore, and as there is no probability of there being any exhibitions except the Nellore and Salem Cattle Shows, and the Bellary and Malabar exhibitions, the Board have entered Rupees 4,000 for Nellore, which is the estimate of the Collector; Rupees 2,500 for Salem 3,000 for Bellary and 5,000 for Malabar. A sum of Rupees 4,500 has also been provided for the Madras District on account of the Establishment, &c., of the model farm at Sydapet.

23. Under this head are estimated the cash payments from the Treasury to Village

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

24. In the Budget for 1865-66, provision

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

25. The items noted in the margin which were estimated in the current year's Budget under BIV., Miscellaneous have also been transferred to this head, and the provision on account of them is the same as for the current year. The total provision entered for the Board of Revenue is Rupees 2,60,900 including the marginal items.

26. Provision was made in the Budget of 1865-66 on account of agricultural exhibitions

under BIV. Miscellaneous. None of the Collectors have provided any sums for this purpose in the ensuing year except in Nellore, and as there is no probability of there being any exhibitions except the Nellore and Salem Cattle Shows, and the Bellary and Malabar exhibitions, the Board have entered Rupees 4,000 for Nellore, which is the estimate of the Collector; Rupees 2,500 for Salem 3,000 for Bellary and 5,000 for Malabar. A sum of Rupees 4,500 has also been provided for the Madras District on account of the Establishment, &c., of the model farm at Sydapet.

23. Stationery and Printing.

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

"26 Miscellaneous"

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

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

tioned the Establishments pending further information on the subject.

28. A few items under this head, which

generally come under the cognizance of the Board, are estimated for the information of the Accountant General, the rest being provided for by himself in his General Budget for the Presidency. The items which the Board have estimated under this head are those noted in the margin, and in most cases the Collectors estimates have been accepted. For the second of these items a sum of Rupees 10,044 is provided, which is according to the scale of Establishment submitted to Government with the Board's Proceedings, dated 29th August 1864, No. 5,568. The Government of India have not yet sanctioned the Establishments pending further information on the subject.

29. The Collectors of a few

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

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

30. The cost of Establishments of Joint Magistrates of Cantonments and Town Munsiffs

Districts.	Town Munsiff.	Cantonment Joint Magistrates.	Saderward and Contingencies.
Bellary...	...	1,164	105
Kurnool ...	300	...	...
Madras...	...	2,508	105
Tanjore ...	973	...	...
Trichinopoly ...	480	1,164	52
Madura ...	...	504	52
Coimbatore ...	...	1,918	155
Malabar ...	...	1,164	52
Total...	1,753	8,484	521

remains the same as in the current year. These items are to be provided for in the Budget of the High Court. The Board, however, give in the margin a Memorandum of sums for each District for the information of the Accountant General.

31. In their Proceedings, dated 13th September 1865, No. 5,696, the Board have recommended for each District an Establishment to cost 35 Rupees monthly for the registration of deaths. These Establishments costing in all Rupees 7,980 per annum, have also to be provided

ed by the Accountant General under "26, Miscellaneous." As the whole time of this additional Establishment may not be required for the special work, and as it may occasionally be employed on general duty under the orders of the Deputy Collector, it appears to the Board that it will be better to incorporate this with the Land Revenue Establishment, instead of treating it as distinct, and if the Government approve this proposal, the Board request that the Honorable may be desired to include it in his General Statement of Establishment.

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

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

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

(A true Extract.)

[Signature]

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
with two Statements in MS.

Exd. J. Wright.

No. 773.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th February 1865.

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Sydapet, 21st January 1865, No. 3:—

With reference to the order of the Board, dated the 23rd September last, conveyed in the Government Proceedings of the 21st idem, I have the honor to state that from the inquiries made it appears that there are two public Choultries, one Temple, and thirteen houses built by the original founder of the institutions, and made over to certain Bramins as a gift. In one of the Choultries twelve Bramins are daily fed, the expense attending such feeding being defrayed partly from the funds referred to in the Government Proceedings, and partly from the private resources of the descendants of the original founder. In the other Choultry simple accommodation is provided for travellers. The Temple is also maintained from similar funds. The occupants of the eleven Bramin houses above alluded to, receive at the rate of two Pagodas a month, while those of the remaining two houses receive at the rate of four Pagodas a month. The entire expenditure annually incurred for the maintenance of the charities of the Choultries, Temple, &c., amount to Rupees 3,942, according to the accounts furnished by the Trustees and Managers of the charities. The Tahsildar who personally visited the institution, states that the charities are kept up according to the apparent wishes of the original endower. I, therefore, think the funds in question might fairly be exempted from Income tax, and the amount already collected be refunded to the Managers.

Ordered that the foregoing letter be submitted to Government, with reference to their order quoted by the Collector, and with the Board's recommendation that the property in question be exempted from the payment of Income tax under Section 133 of Act XXXII. of 1860, and that the amount already collected from the Trustees and Managers of the charities be refunded to them. The Collector should report the exact sum.

(A true Copy and Extract.)

Acting Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to E. G. R. Fane, Esq., Collector of Madras.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 16th December 1865.

Despatched 18th

Received 19th

Enc: 2.

No. 8,058.

20th 1865 - 23rd January

Submitting Budget Estimate of Charges for 1866-67.

No. 11. 1864 to 1865

Rev: 1863. Department
for of Govt for Telug

No. 401.
PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 10th February 1865.
S. S. 1142.

No. 11. 1864 to 1865
No. 773.

Submitting letter from the Collector of Madras
and recommending that the funds of Teluk's
Choultries be exempted from Income Tax, and
the amount already collected on that account be
refunded to the Managers.

21363-18 Feb
W. H. M. B. B. B.

No. 363.
Before passing orders

and this paper, the Govt wish to
be informed of the nature of
the funds stated in the petition
in 405th Sept 1864 } of 26th August 1864
of 16th } to be lodged with
Govt.

From 4th & 5th
1864. 31st Aug 1865

1864. 31st Aug 1865