

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1441

Press
~~Mis.~~

.Dated 13 - 6 - 1866

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Proceedings of the Madras Government, Revenue Department.
13th June 1866.

No. 308. Read the following Proceedings of the Board of Revenue, dated 1st June 1866, No. 3,774.

Read the following Proceedings of the Madras Government, dated 17th January 1866, No. 138, Revenue Department.

Read the following Proceedings of the Board of Revenue, dated 29th November 1865, No. 7,635 A :—

1. The Board resolve to submit to Government their Budget Estimate of Revenue and Receipts for 1866-67, with the following observations.

2. Before proceeding to notice the general results of this estimate, as compared with that for 1865-66, and the Actuals of 1864-65, the Board will explain, briefly, the alterations made by them in the estimates submitted by the District Officers.

3. LAND REVENUE.—The estimate on account of Land Revenue, which comprises the items noted in the margin, as prepared by Collectors, amounts to Rupees 4,21,37,143. These estimates have been adopted with only such slight alterations as would give round numbers,

Permanently settled.
Shrotriem Jodi.
Ryotwar.
Miscellaneous.

except those for Kistna, Bellary, Madras, Trichinopoly, and Tinnevelly. The Collector of the Kistna District has estimated a sum of Rupees 32,14,385, or Rupees 2,14,385 above the current year's estimates, and Rupees 4,13,419 in excess of the actual collections of 1864-65. The Board, however, fear that it will be some time yet before the District can be expected to recover from the effects of the late cyclone, and they have, therefore, reduced the estimate to 30,00,000 Rupees, which is the same as the estimate for the current year. The amount estimated by the Collector of Bellary is Rupees 24,88,900, which exceeds the current year's estimate by Rupees 41,550, and the actual collections of 1864-65 by Rupees 1,00,788. The Board have reduced the estimate to 24,50,000 Rupees, as the Board see no reason to anticipate any such large increase over the current year's estimate, which is only Rupees 24,47,350, and which has since been reduced by the Collector, in his regular estimate, to twenty lacs of Rupees, in consequence of the present very unfavorable season. The estimate for the Madras District has been reduced from 14,19,930 to 13,50,000, as the assessment of dry and Manavary lands is about to be reduced, and, under this arrangement, some revenue will be given up, which will only be made good, by the extension of cultivation, after the expiration of a year or two. In Trichinopoly, however, the Collector's estimate of 14,06,258 has been raised to 14,50,000, as it appears, from a recent report received from him, that a considerable extent of land is likely to be taken up for cultivation, in consequence of the favorable rates of assessment introduced by the Revenue Settlement Department. In Tinnevelly, also, the estimate made by the Collector has been increased from Rupees 23,66,705 to Rupees 24,00,000. The current year's estimate is Rupees 23,91,250, which has been reduced, in the regular estimate, to Rupees 24,35,000, owing to the inferiority of the season, and there is no reason why the coming year's estimate should be so considerably reduced.

4. The total estimate under Land Revenue, after the alterations made by the Board, amounts to Rupees 4,19,20,000, which is below the Collector's estimate by Rupees 2,17,143, but above the actuals of 1864-65 by Rupees 1,08,618. The current year's estimate, which is Rupees 4,21,000, has been greatly reduced in the regular estimate, which has been sent to the Accountant General. The season of the present year has been very unfavorable in many of the Districts, and the circumstances of the agricultural classes are not likely to be immediately improved. Under these circumstances, the Board think that their estimate is a fair one; but they must observe that it has been framed on the supposition that the season of next year will be more favorable than the present one.

5. **ABKARRY.**—The estimates under this head have been generally proposed by Collectors with reference to the amounts for which the farms of their Districts have been rented out; but in many Districts the leases will expire by the close of Fusly 1275, or on 30th June 1866. The Board have reason to believe, that in future leases, the rents are not likely to be largely enhanced, as the Contractors have, under the present law, to provide stamps for the large number of documents executed, in connection with these farms, at their own cost. The estimates have, therefore, been reduced with reference to these considerations, but a corresponding increase has been entered under Stamp Revenue. The Collector of the *Madras District* has reduced his estimate, as Government have sanctioned a reduction in the existing contract on account of the late losses by the cyclone, and a similar reduction will probably be necessary next year, in consequence of the removal of the Regiment. The estimate for the Madras Town has been raised by the Board, as the consumption of Arrack is on the increase; the estimate for the whole District has been fixed at Rupees 10,84,000. As revised by the Board, the total estimate under Abkarry amounts to Rupees 40,00,000, which is below the Collector's estimates by Rupees 62,261, but above the actuals of 1864-65, by Rupees 39,600. For the reasons already given this estimate cannot, in the Board's opinion, be further increased.

6. **INCOME TAX.**—In consequence of the operation of Act XXXII. of 1860 having ceased, receipts from Income Tax do not find a place in the estimate.

7. **CUSTOMS.**—Under the head of Sea Customs, no material alteration has been made in the estimates of Collectors, except in that from Madras, in which District the Collector of Sea Customs estimated a sum of Rupees 10,78,000, or Rupees 1,42,000 less than the current year's estimate. Though the Collector does not explain why he anticipates such a large falling off in the revenue, the Board presume that the reduction is probably owing to the generally depressed condition of trade. They have, however, raised the estimate to Rupees 11,00,000, as the Actuals of 1864-65 amounted to nearly that sum. The total estimate for Sea Customs amounts to Rupees 18,44,000, which is above the Collector's estimates by Rupees 22,780, but Rupees 1,56,000 less than the current year's estimate.

8. Under the head of Land Customs no sums have been entered as receipts in the Madura and Tinnevely Districts, owing to the trade between the British territory and the Native States of Cochin and Travancore having been thrown
Government Order, dated 15th April 1865, No. 813.

open. The estimate, which is Rupees 1,30,000, shews, therefore, a falling off of Rupees 70,000, compared with the current year's estimate.

9. **SALT.**—The Statement shewing the expected transactions of the Salt Department during the ensuing year, called for by Government in their Proceedings, dated 31st March 1866, No. 599, accompanies the Budget; and it will be seen from it, that the revenue of the Salt Department during 1866-67, is estimated to amount to Rupees 1,07,33,471, or Rupees 3,33,000 in excess of the current year's estimate. The estimates of the Collectors have all been adopted with slight alterations, and the total amount entered in the Budget amounts to Rupees 1,07,70,000. The Salt revenue is steadily increasing from year to year, and is likely to continue to keep pace with the advances of the country in material prosperity; the effects, too, of efficient supervision, and the improvement of salt roads, are beginning to be felt more and more every year. In the first six months of the current official year, the revenue has amounted to Rupees 43,18,090, while the amount realized in a corresponding period of the last official year, was only Rupees 42,56,550. The estimate now entered in the Budget for the ensuing year can, therefore, be safely adopted.

10. The estimate on account of receipts from the sale of Stamps, as given by Collectors and the Superintendent of Stamps, is Rupees 27,08,345, but this sum has been increased by the Board to Rupees 23,00,000, in consideration of the large demand for Stamps, which will arise when the Abkarry Farms are sold in the next year, as already stated in paragraph 5. The revenue is gradually increasing too, as the Stamp Law is better understood, and more rigidly enforced. It is satisfactory to observe, that in the first six months of the current year, the revenue realized by the sale of Stamps amounts to Rupees 14,41,914, against Rs. 12,61,496, for a corresponding period of the last official year.

11. The following abstract exhibits, in one view, the estimates under the several heads for 1866-67, as finally revised by the Board. It is compared with the Estimates for the current year and the Actuals of 1864-65:—

Items.	Actuals of 1864-65.	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.	RS.
Land Revenue	4,18,11,534	4,21,00,000	4,19,20,000
Abkarry	39,60,391	40,28,000	40,00,000
Sea Customs	18,10,047	20,00,000	18,44,000
Customs, Land do.	2,28,732	2,00,000	1,50,000
Salt	1,03,45,975	1,01,00,000	1,07,70,000
Stamps	26,43,916	25,00,000	28,00,000
Total...	6,08,40,595	6,12,28,000	6,14,64,000

The Income Tax has been omitted in the abstract, as no estimate has been made for the ensuing year, in consequence of the abolition of the tax; any balance that may remain outstanding under this head will, probably, be collected in the remaining portion of the current official year.

12. Government having in their Proceedings, dated 19th October 1865, No. 2,556, communicated a letter from the Secretary to the Government of India, directing that tolls on Canals maintained by Imperial Funds, and the maintenance

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of which is provided for in the Public Works Budget Estimate, should be shown as Public Works Revenue, the estimate on account of tolls levied on Cochrane's Canal, &c., is omitted in the present Budget.

	RS.
Ganjam	200
Vizagapatam	50
Godavery	600
Kistna	250
Nellore	400
Bellary	600
Madras	3,500
South Arcot	1,000
Tanjore	1,300
Trichinopoly	100
Madura	1,500
Tinnevelly	930
Salem	100

Total... 10,530

13. The sums estimated by Collectors on account of fees for stamping weights and measures are given in the margin, to enable the Accountant General to include them in his Financial Budget.

14. With reference to paragraph 14 of the Proceedings of Government, dated 15th December 1863, No. 2,235, the Board resolve to annex below, a Memorandum of the sums expected to be realized from the sale of waste lands, and from the redemption of quit-rent on

Ináms, as entered by the Collectors in their Budgets:—

	RS.
Ganjam	20,000
Vizagapatam	1,000
Godavery	1,000
Kistna	100
Madras	1,500
North Arcot	500
South Arcot	1,000
Madura	1,000
Tinnevelly	800
Coimbatore	7,200
Salem	6,000
South Canara	500
Malabar	25,000

Total... 65,600

15. It must, however, be observed that, under the recent Order of the Government of India, the amount realized by the sale of Escheats is not to be credited to "Public Debt," as heretofore, but carried to the credit of General Revenue.

ORDER THEREON, 17th January 1866, No. 138.

1. With their Proceedings above recorded, the Board of Revenue submit the Budget of Receipts for 1866-67.

2. The income of the year under "Land Revenue," as estimated by the Board, amounts to Rupees 4,19,20,000 against 4,18,11,300, the actual collection of 1864-65, and Rupees 4,21,00,000, the estimate for 1865-66. The progress of collections, as shewn by the Accountant General's Statement up to October last,

	Collection of first half year.	Total Revenue of the year.
	RS.	RS.
1862-63	99,00,000	4,23,00,000
1863-64	1,15,00,000	4,29,00,000
1864-65	1,11,00,000	4,18,11,300
1865-66	1,19,28,800	...

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justifies the expectation that the full amount of the estimate of the current year, if not more, will be realized.

3. The Government do not agree with the Board in reducing the estimate of the Collector of the Kistna District from Rupees 32,14,385 to Rupees 30,00,000, which is the same as the estimate for the current year. As the Board remark, it will be some time before the District can be expected entirely to recover from the effects of the cyclone; but some improvement ought to take place in 1866-67, and the Collector cannot have wholly overlooked the consequences of that visitation. The estimate may fairly be fixed at Rupees 31,00,000. The Tinnevelly estimate, as settled by the Board, viz., Rupees 24,00,000, is also low. The current year's regular estimate has been reduced from Rupees 28,91,250 to Rupees 24,35,000, owing to the unfavorable character of the season; but there is no reason to expect that a similar cause will equally affect the receipts of 1866-67 also. The revenue of this District in 1864-65, amounted to Rupees 25,01,228, and the average of the last five years was Rupees 26,41,000. Under these circumstances, the estimate of this District for 1866-67 may be fixed at Rupees 26,00,000.

4. The estimate under "Land Revenue," as now revised, amounts to Rupees 4,22,20,000, or Rupees 1,20,000 above the estimate for the current year.

5. **ABKARRY.**—The Board's estimate of Rupees 40,00,000 under this head is accepted. The actual collection in 1864-65 was Rupees 39,60,391, and the current year's estimate is Rupees 40,28,000.

6. **CUSTOMS.**—The Board estimate the receipts under this head at Rupees 19,74,000 against Rs. 20,38,779, the actual revenue in 1864-65, and Rupees 22,00,000, the estimate for 1865-66.

The Board attribute the decrease to the generally depressed condition of trade, and to the discontinuance of the collection of frontier duties between the British dominions and the Native States of Travancore and Cochin.

7. The revenue realized on Imports and Exports, during the four months

	July to Oct. 1864.	July to Oct. 1865
	RS.	RS.
• Revenue on Imports ...	3,78,444	4,02,127
Do. on Exports ...	1,92,433	1,92,879
Total...	5,70,877	5,95,006

(July to October) after the discontinuance of the Export Duty on Coffee, Tea, and other articles, exhibits an increase* over the similar revenue realized in the corresponding months of 1864-65. The Accountant General's Statement shews, that up to October last, or during the first six months of the year, Rupees 9,70,078 were collected, while in the corresponding half of 1864-65, the revenue amounted to Rupees 9,35,822. Making sufficient allowance for the refund of the Export duties recently abandoned, the Government see reason to expect that the collections in the current year will not fall short of Rupees eighteen and a half lakhs, and they consider that the estimate for 1866-67 may safely be fixed at Rupees 20,00,000. The decrease of Rupees 70,000 under Land Customs is owing, as already stated, to the abolition of frontier duties in certain Districts.

	RS.
Sea Customs... ..	18,70,000
Land do.	1,30,000
Total... ..	20,00,000

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8. The Government notice, with dissatisfaction, the remark of the Board in paragraph 7, that the Collector of Sea Customs submitted no explanation for the large falling off in trade anticipated by him.

9. SALT.—The Board's estimate of Rupees 1,07,70,000 under this head exceeds the actual collection of 1864-65 by Rupees 4,24,000, and the estimate of the current year by Rupees 3,70,000. The estimate appears to have been framed by the Collectors very carefully, and the steady increase of the revenue under this head fully justifies the Board's expectations. The round sum of Rupees 1,08,00,000 will be entered in the estimate.

10. STAMPS.—The Board's estimate of Rupees 28,00,000 may well be raised. The actual collection in 1864-65 amounted to Rupees 26,83,916, or more than double the sum (Rupees 12,61,496) realized in the first six months of that year. The collection during the first half of the current year amounted to Rupees 14,44,914, and the total collection during the entire year is not likely to fall short of Rupees 29,00,000, and under the special circumstance which, the Board say, will influence this revenue in 1866-67, the estimate for that year can be safely fixed at 29,00,000, if not more.

11. The total estimated revenue under the above heads amounts to Rupees 6,19,20,000, as shewn in the following table:—

Items.	Actual of 1864-65.	Estimate for 1865-66.	Estimate for 1866-67.
	Rupees.	Rupees.	Rupees.
Land Revenue	4,18,11,382	4,21,00,000	4,22,20,000
Abkarry	39,60,391	40,28,000	40,00,000
Customs	20,38,779	22,00,000	20,00,000
Salt	1,03,45,975	1,04,00,000	1,08,00,000
Stamps	26,83,916	25,00,000	29,00,000
Total...	6,08,40,443	6,12,28,000	6,19,20,000

12. The estimates, as passed above, shew an increase of Rupees 6,92,000, which is owing chiefly to the increase under Salt and Stamps.

Stamping Weights and Measures ... 10,500
Sale proceeds of waste lands and money paid in redemption of quit-rent on Inams ... 65,000

13. The Government accept the Board's estimates on account of the items noted in the margin.

14. With these remarks, the Budget will be transmitted to the Accountant General, with a copy of the Board's Proceedings above recorded.

(True Extract.)

(Signed) J. D. SIM,

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Read also the following Proceedings of Government, dated 22nd January 1866, No. 187, Revenue Department.

Read the following Proceedings of the Board of Revenue:—
Submitting Budget Estimate of } (Here enter 16th December 1865, No. 8,058.)
charges for 1866-67.

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

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

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

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

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

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

5. LAND REVENUE.—The items under this head in which there is any material increase over the estimate for 1865-66, are specified in the margin. In regard to the first, the Board explain that they have adopted the Collectors' estimates for thirty Assistants, in consideration of the large number of these Officers now being posted to the several Districts. The Government are of opinion that the grant of Rupees 1,23,900, sanctioned by

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

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

6. The increase in the second item is owing, chiefly, to the progress of Mr. Pelly's revision of the Revenue establishments. The estimate, apparently, includes Rupees 11,880 for increasing the salaries of Attenders and Talook Masaljees, which sum will be struck out, as the Government in their Order, dated 22nd December 1865, No. 3,097, did not adopt Mr. Pelly's recommendation to this effect. Mr. Pelly's revision is now being closed, and the necessary Statements will shortly be submitted to the Government of India, so that further remarks on this item of the Budget are unnecessary here. The Board have also entered a sum of Rupees 22,110 for District Survey Establishments. Regarding these, the Government have not yet arrived at any decision, and the provision of funds in the Budget is therefore premature, and must be omitted.

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

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

9. MISCELLANEOUS.—The items under Miscellaneous, which shew a large increase

	Estimate for 1865-66. RS.	Estimate for 1866-67. RS.
Law charges	3,800	6,800
Pearl Fishery	6,901	10,313
Amendevi Establishment and Coir	26,970	29,848
Neeranicum Establish- ment	...	2,592

over the estimate for 1865-66, are specified in the margin. The first item is raised with reference to the actual expenditure of Rupees 10,570 in 1864-65, and will not, therefore, be disturbed. The increase under "Pearl Fishery" is owing to the addition to the salary of the Superintendent, recently authorized by the Secretary of State, and to the employment of the steamer "Godavery" at the Fishery. The provision made for the Amendevi Establishment is, according to the revised scale, sanctioned in the Order of Government, dated 14th December 1863, No. 2,281. The rise in the price of rice, which the Islanders receive in payment of their

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

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

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

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

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

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

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

	Estimate for 1865-66. RS.	Estimate for 1866-67. RS.
Establishment	9,612	7,776
Country Stationery	516	250
Contingencies	352	180
Total	10,500	8,206

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

	Estimate for 1865-66. RS.	Estimate for 1866-67. RS.
Sea	1,59,000	8,200
Land	...	...
Total... ..	1,67,200	...

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

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16. SALT.—The estimate for "Salt" amounts to Rupees 14,84,543, and varies little from the estimate of the current and expenditure of the preceding year. The only items which require notice are specified in the margin. The small increase under establishments is owing to the pay of some of the Clerks attached to the Deputy Collectors, having been raised in

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

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

17. STAMPS.—The Board's estimate under this head is moderate, and will not be disturbed; but the Government do not understand the large expenditure of Rupees 2,275 under "Contingencies" in Malabar in 1864-65, and the consequent provision of Rupees 2,500 under the same item for 1866-67. The Board will be requested to submit an explanation on the subject. The sum passed under "Stamps" is Rupees 1,10,000.

18. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—The provision for the payment of these establishments was struck out by Government from the Budget for 1865-66, on the ground that the Government of India had transferred it to the "Debt Account," and decided that the village fees and cesses should be formed into a Local Fund. Since then, however, the propriety of the charge has been admitted by that Government, and a grant of Rupees 3,67,609 sanctioned for 1865-66. The estimate proposed by the Board for 1866-67 amounts to Rupees 4,17,789, the increase occurring chiefly in the Districts noted in the margin. The Board explain that the increase in the Godavery District is an extra charge only in appearance, and is owing to a change in the mode of the settlement of the land revenue of that District. Under the "Joint-rent" system, the usual money allowances of village servants are deducted from the settled demand, and the net receipts only are carried to the credit of Government, while under the Ryotwar system, now being introduced, the gross demand constitute the

	Estimate for 1865-66. RS.	Estimate for 1866-67. RS.
Godavery	13,309	28,940
Tanjore	1,86,254	2,23,008

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

ADMINISTRATION AND PUBLIC DE-
PARTMENTS.

19. BOARD OF REVENUE.—The Board's estimate under this head amounts to Rupees 2,60,900 against Rupees 2,47,256, the estimate for 1865-66, and Rupees 2,34,702, the actual expenditure in 1864-65. The items under which there is an increase above the estimate for the current year are specified in the margin. The increase under establishment is stated to be necessary for strengthening the Board's Account Department for the efficient performance of the large amount of work which has been recently

	Estimate for 18-5-66. RS.	Estimate for 18-6-67. RS.
Establishment	66,462	74,104
Cloth for Table covers and Peons' belts ...	300	700
Printing Selections from Records		5,000

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

EDUCATION, SCIENCE, AND ART.

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

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

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

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

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23. The total estimate now passed under heads which strictly constitute charges of the Revenue Department is Rupees 65, 20,176, or more than that of the current year by Rupees 2,31,338, as shewn below :—

Items.	Actual of 1864-65.	Budget of 1865-66.	Budget of 1866-67 as now passed.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
<i>Allowances, Refunds, and Drawbacks.</i>					
Refunds... ..	98,017	1,03,900	83,000	...	15,900
Drawbacks	23,053	40,300	27,000	...	13,300
Total...	1,21,100	1,44,200	1,15,000	...	29,200
LAND REVENUE.					
<i>Salaries and Expenses.</i>					
Collectors and other Covenanted Officers	10,13,556	11,30,446	11,28,446	...	2,000
Deputy Collectors... ..	1,71,378	1,78,800	1,78,800	...	...
Collectors' Establishments	6,14,581	6,31,968	6,88,760	56,792	...
Country Stationery	22,339	34,238	20,000	...	14,238
Medical charges	20,149	31,610	31,898	2,756	...
Talook Establishments	12,63,281	13,41,012	14,56,956	1,15,944	...
Do. Country Stationery... ..	65,138	87,835	40,000	...	47,835
Extra and Temporary Establishments	26,025	45,000	57,023	12,023	...
Travelling charges	93,593	90,630	91,600	970	...
Contingencies	25,411	15,200	5,700	...	9,500
Other items	16,651	8,000	21,631	13,631	...
Total..	33,35,300	35,94,769	37,23,312	1,28,543	...
Miscellaneous...	86,630	1,09,421	1,01,656	...	7,765
Total Land Revenue...	34,21,930	37,04,190	38,24,968	1,20,778	...
Abkarry... ..	1,56,912	1,70,000	1,94,400	24,400	...
Customs... ..	1,67,633	1,69,500	1,67,200	...	2,300
Salt	14,28,295	14,47,323	14,50,000	2,677	...
Stamps	1,02,592	1,14,000	1,19,000	5,000	...
Allowances to District and Village Officers... ..	5,06,896	3,67,465	4,22,868	55,403	...
<i>Administration of Public Departments.</i>					
Board of Revenue... ..	2,34,702	2,47,256	2,55,410	5,154	...
<i>Education, Science, and Art.</i>					
Agricultural Exhibitions	2,366	11,000	30,000	19,000	...
Stationery and Printing	45,370	58,104	59,300	1,196	...
Grand Total..	60,73,096	62,88,838	65,20,176	2,31,338	...

24. MISCELLANEOUS.—The sums entered under this head are those items which, though not strictly charges of the Revenue Department, come under the cognizance of the Board. The items noted in the margin appertain to the Judicial Department. The provision of Rupees 42,000, under "Contributions to Municipal Funds," is necessary. The excess of Rupees

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the Delivering Peons, disallowed by the Order of Government, dated 22nd December 1865, No. 3,097, will be struck out. The sum passed under this head, Country Stationery included, is Rupees 1,21,000. "Freight and Landing Charges" can be reduced from 4,000 to 3,000 Rupees.

Charges for remitting Treasure beyond the District	RS. 43,400
Do for stamping Weights and Measures	10,044
Toll Establishment on Canals	3,000

The other items noted in the margin are passed for entry in the General Budget. The second item will not be available till the establishments are sanctioned by the Government of India. The Board will

report, for sanction, the particulars of the establishment proposed for the Sadras Canal.

25. CONSERVANCY.—The first item under this head will be considered in the Public Department. The other two items are passed. The total cost of the revised Establishments attached to Travellers' Bungalows, amounts to Rupees

Scavenger and Sweepers' Carts	RS. 8,414
Native Choultries	9,860
Grant-in-aid of Travellers' Bungalows.	10,000

15,339; the deficiency in the provision in the Budget will be met from the fees realized. The Board will keep in view the request of the Government of India in paragraph 2 of their Financial Secretary's letter, dated 10th July 1865, No. 1,256, that if the combined results of the revision of the Establishments and the increase in the scale of fees do not render the annual grant from General Revenue unnecessary, the scale of fees will be again revised. The Board will report on the subject after a year's experience of the present rules.

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

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

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

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

1. Resolved that the foregoing Proceedings be communicated to Collectors for their information, with Extracts from the Budget Estimates of Receipts and Charges for 1866-67, as passed in them for the preparation of the usual monthly Statements of the progress of Collections and Charges in comparison with the Budget. Such alterations as may be made by the Government of India will be communicated in due course.

2. Owing to the recent revision of the form of Treasury Accounts, with reference to the new classification prescribed by the Government of India, the forms in which the monthly Progress Statements are to be submitted have been altered, and the Board resolve to furnish each Collector with four sets of printed blank forms for use, for a period of one year. The Superintendent of Stamps, the Collector of Sea Customs, and the Director of Revenue Settlement, will continue to submit their monthly State-

12 for the use of the Office.
12 for submission to the Board.

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ments in manuscript, as the items of Receipts and Charges in their respective Departments are few, and may be written out each month without much inconvenience.

3. In the blank forms now forwarded, it will be observed that a few items, for which no sums are entered in the Budget Extracts, are also printed. For these, the Collectors will ascertain from the Accountant General the sums estimated on account of them, and enter the same in the monthly Returns.

4. With reference to the concluding remarks in paragraph 16 of the second of the Proceedings of Government above recorded, the Board observe that the subject of the price of salt for export is now under Mr. Clarke's consideration, and will shortly be submitted to Government.

5. Adverting to paragraph 17 of the same Proceedings, the Collector of Malabar is requested to explain the large expenditure of Rupees 2,275 in 1864-65 on account of "Stamp Contingencies," and the consequent provision of Rupees 2,500 under the same head for 1866-67.

6. In paragraph 18 of their Proceedings, dated 22nd January 1866, Government observe that the proper entry on account of village establishment in Tanjore should be Rupees 2,28,087. This sum is the amount of the assets taken for remunerating the village Officers, but the sum entered in the Budget is the cost of the revised establishment approved by Government in their Proceedings, dated 9th August 1862, No. 1,697, as particularized in the margin.

Potails	...	...	...	...	RS.	69,191
Curnums	...	...	...	...	1,24,051	
Nat Curnums	...	...	...	...	34,845	
					<u>2,28,087</u>	
Potails	...	...	...	...	RS.	75,924
Curnums	...	...	...	...	1,61,388	
Vetties	...	...	...	...	42,606	
					<u>2,23,08</u>	

7. The subject of Exhibitions, alluded to in paragraph 21 of the same Government Order, will be reported upon separately.

8. Adverting to the requisition contained in the concluding part of paragraph 24, the Government will be informed that the collections and charges of the Cochrane and Sadras Canals have been recently, under the Orders of the Government of India, transferred to the District Road Fund. The Collector will, however, be requested to state the particulars of establishment for the Sadras Canal, for communication to Government.

9. Collectors are requested to bear in mind that the Statement of Material Changes anticipated in the Budget Estimates of 1866-67, should be submitted before the 1st August next, with clear explanations for the variations, and that the regular estimate should be prepared in the form entered in the margin of paragraph 7 of the Board's Miscellaneous Circular of the 21st March 1865, and forwarded so as to reach the Board early in November.

10. Resolved, that a copy of the foregoing Proceedings be submitted to Government, for information.

No. 309.

ORDER THEREON, 13th June 1866, No. 1,441.

Miscellaneous.

Ordered to be recorded.

(Signed J. GROSE,
Under Secretary to Government.

10. Resolved, that a copy of the foregoing Proceedings be submitted to Government, for information.

(True Extracts.)

To All Collectors.

" the Secretary to Government, Revenue Department.

" the Accountant General.

" the Superintendent of Stamps.

" the Director of Revenue Settlement.

" the Mint Master.

Exd. J. Wright.

Memorandum to the Secretary to Government, Revenue Department.

Communicating, for the information of Collectors, Extracts from the Budget of Receipts and Charges for 1866-67, as sanctioned by Government.

RECORDED.

13 June 1866 L

Rev. 1866. Department.
Pro of Govt. for June
11-1624

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors, &c.

Dated 1st June 1866.

Despatched *SD*

Received *6c*

No. 3,774

W. A. B. S.
Acting Secretary.