M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 187 Press ~~Mis.~~

368.369

Dated 22—1— 1866.

Not to be folded or roughly handled

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...pro-
...unt of
... Rupees
...uddapah

No. 368. Read the following Proceedi alr gs of the Boa the cost, and a further
December 186 mo', No. 8,058. warid for the Printing

1. The Board proceed to review th eir Budget-Estimate rred to "23,
official year 1866-67, to be submitted to G overnment .

2. The items in the Budget have be Pr en arranged according to l, Medical
fication sanctioned by the Government of India, with reference to wh
form of Treasury Accounts was prepared, and circulated to Collectors i, upees

3. The amount estimat

2. Allowances, Refunds, and Drawbacks.

27, lectors under the head of Lamt of
refunds, which has been accepted is Rupee alloc s 18,000. The amount is la. Sub-
the Godavery District being there 5,000 R upees. The Collector states that a
of Rupees 4,000 is provided on account of agisa claim to refund of Peishkush for lands
submerged by the opening of a channel pr referred by the Zemindar of Vegayamma-
petta and now under enquiry, and that the remainder is for ordinary refunds.
Refunds are seldom made under Abkarry l and no provision has, therefore, been
made in the Budget on that account. In m ost cases the estimates of Custom refunds
entered by Collectors are the same as those of the current year, and but slight alter-
ations have been made. The estimate of t he Collector of Sea Customs has been
reduced from 6,000 to 4,000, in the abse nce of any explanation for the increase.
The refunds estimated by Collectors on acc ount of Stamps amount to 48,000 Rupees
but it has been reduced to 43,000 Rupees, a s the actual of 1864-65 amounted only
to Rupees 30,588. The estimates for Mi scellaneous refunds have been slightly
altered with reference to the actuals of 18 64-65, and the estimates of the current
year. The provision on account of draw backs is moderate, and has been but
slightly altered to bring it to a round numb er, 30,000 Rupees.

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

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

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

4. Land Revenue, Salaries, and Expenses.

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

ead of the higher rate of Rupees 2,500 a
tain length of residence in the District.

ear provision was made for twenty-two
s 6,300, and seven at Rupees 4,200 each.
In the present Budget the Collector's
ion for thirty Assistants has been
adopted
ing posted to the several Districts. In
he Assistant Agents have not been esti-
be made by the High Court under Law
f Government in the Judicial Department,
he total provision under this head on
t Collectors is Rupees 1,49,100 against
t of 1865-66.

salaries of Deputy Collectors were en-
o the number and class of these officers
but the estimate for the current year has
likely to be increased.

nts of Collectors and their Subordinates
r's estimate. Provision has been made
ing the several alterations sanctioned by
66 was submitted, as well as those now
's Proceedings, dated 11th October 1865,
permanent Survey Establishment, at a
ct was recommended, and their proposition
perintendent of Revenue Survey. If the
ll of course have to be treated as a part of
nt. This sum also is, therefore, included
nt for the ensuing year. The cost of the
eral Districts, which was hitherto included
the separate head "23, Stationery and
tion.

derwarid for the current year was made
nctioned by Government in their Order,
but the estimates for 1866-67 have been
r the Hoozoor, and from Rupees 87,835 to
ng lately been arranged that country and
rchased by Collectors in the local market
intendent of Stationery. In their Circular,
cted Collectors to exercise a careful check
o directed the introduction in most cases
ensive country paper, Foolscap, French
o the strict scrutiny exercised in the Board's

nate for
viz., fifte

Rupees 6,300.
at ,, 4,200.

venanted Assist
Vizagapatam the s
vision on their acc
with reference to the Order o
th February 1864, No. 208. T
account of the allowances of the Assista
Rupees 1,23,900, sanctioned in the Budg

7. The estimates on account of th
tered by some Collectors with reference
now actually employed in their Districts,
been adopted, as the aggregate cost is no

8. The estimated cost of establishm
will be found to exceed the current ye
according to the sanctioned scale, includ
Government since the Budget for 18
before them for sanction. In the Boa
No. 6,444, the entertainment of a sma
monthly cost of Rupees 97 for each
has been referred to the Officiati
Establishment is finally sanctioned,
the Collectors' Land Revenue Establish
in the estimate of Collectors' Establish
Printing Establishment attached to the se
under this head, has been transferred t
Printing," according to the new classific

9. The estimate on account of S
with reference to the fixed standard sa
dated 23rd November 1863, No. 2,106,
reduced from Rupees 34,238 to 20,000 f
Rupees 40,000 for the Talooks, it havi
French Paper, which was hitherto pu
should be supplied to them by the Super
dated 22nd April 1865, the Board instru
on the expenditure of Stationery, and al
of cheap Printing paper, in lieu of ex
paper, &c. These arrangements added

rnment, Reve
uary 1866.

Office over this branch of expenditure have alr he cost, and a further reduction is likely to be effected. The amou rid for the Printing Establishment hitherto included under this hea ansferred to "23, Printing and Stationery."

10. The provision for the pay of Dressers includ charges has been made with reference to the estimate of th Principal, eir Budget Department. overnment General, Medical

	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	
		2,969
Cuddapah—Temporary Establishment for arranging records... ...	630	
Do. Peons for the Extra Assistant Collectors	144	
		774
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	
		10,080
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	
		5,776
Trichinopoly—Temporary Establishment for the acquisition of lands for the Railway		672
Madura—Temporary Establishment for arranging records	140	
Do. Superintending harvest in Amany villages	48	
		188
Malabar—Temporary Establishment for the sale of Escheats.	14,724	
Do. for surveying unassessed waste lands	11,148	
		25,872
South Canara—Temporary Establishment for the survey of unassessed waste lands		1,914
Tinnevelly—Temporary Establishment for the revision of assessment ...		25,000
Nellore do. do. ...		25,000

11. There en arrange- 1,27,824 in the e India, with e of Rupees and circule account of Talook Establishm 3. e uding Sub- lectors Magistrates, which is owing to the s 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 ensuing year also, as there is no reason to anticipate any increase in these items. For the remaining items under Land Revenue noted in the margin, some of the Collectors have estimated large sums, while others have entered nothing. The Board have entered a uniform provision of Rupees 400 for each District on account of hire for conveying records, and the sums actually sanctioned for office rent. A sum of uniform Rupees 200 has been provided for each District to meet the charges for binding books, and Rupees 400 for the purchase and repair of office furniture. These two items were hitherto included under the Hoozoor and Talook Contingencies, but as they are shown distinctly in the Treasury Account, it has been thought proper to make a separate provision for them. It is also desirable to ascertain the charges separately under each of these items. A sum of Rupees 300 has been provided for other Contingencies in the Hoozoor and Talooks to meet petty charges for which it does not appear necessary to make a separate provision, as no such distinction is made in the Treasury Account.

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

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

Land Revenue, Miscellaneous.

14. Several of the items entered under this head were hitherto estimated under B IV. Miscellaneous, but they have been brought under Land Revenue this year according to the new classification. The provision for the items noted in the margin has been adopted without any material alteration, as estimated by the Collectors with reference to the actuals of 1864-65, and the estimates of 1865-66. The cost of establishment for the Pearl Fishery in Tinnevelly exceeds the current year's provision owing to the increased salary of the Superintendent of Pearl Banks sanctioned in the Proceedings of Government, dated 29th September 1865, and to the pay of the crew of the steamer "Godavery" being included. The provision for the Amendevi Island Establishment amounts to Rupees 1,554, or Rupees 444 in excess of the Budget grant of 1865-66. This increase is attributable to the addition sanctioned by Government, under date the 14th December 1863, having been brought into effect only on 1st May last. The sanction was probably lost sight of by the Collector in the previous year. The increased provision for the purchase of coir, &c., is necessary owing to the fluctuations in the price of rice, which is deliverable to the Amendevi Islanders in part payment for coir at a fixed standard rate, the excess above which is borne by Government.

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 according... necessary sums for the several Districts. But as for Malabar no amount was... 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 1865, No. 104. For other sundry items of a petty nature a uniform rate of Rupees 150 is provided for each District.

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

16. The total provision under Land Revenue inclusive of Miscellaneous items after deducting one-fifth debitable to Law and Justice amounts to Rupees 31,73,316, which is in excess of the current year's provision by Rupees 1,88,080, and the actuals of 1864-65 by Rupees 3,87,270. This increase it will be seen is mainly owing to the provision for a large number of Assistant Collectors, and for the increased rates of salary sanctioned by Government in their several orders on Honorable Mr. Pelly's recommendations, as well as to the inclusion of the Niranikum Establishments for the first time entered in the Budget, and of the Establishment for the revision of assessment in Nellore and Tinnevelly.

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

Income Tax.

18. No provision is made in the Budget for charges on account of Income-tax, as the operation of Act XXXII of 1860 will have ceased before the commencement of the next official year.

Customs.

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

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

Salt.

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

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

Stamps.

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

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

15. Allowances to District and Village Officers.

23. Under this head are estimated the cash payments from the Treasury to Village Officers. In Kurnool where the village officers are remunerated from the proceeds of the local cess, a sum of Rupees 1,61,258 has been estimated by the Collector, but as the charge will be met from the "Village Service Fund" subordinate to "Local Funds" under "Public Debt," the amount has been struck out. The total estimate under this head is nearly the same as for the current year in all except the Godavery and Tanjore Districts. In the former District, the usual money allowances of the servants in the villages under the Joint rent are deducted from the Settlement Demand, but when the new rates of assessment are introduced such deductions will cease, and the servants will have to be paid from the Government Treasury. This is therefore not an additional charge on the State, although it formerly did not appear. In Tanjore the Collector assumes that the sanction conveyed in the Proceedings of Government, dated 9th August 1862, No. 1,697, will be brought into operation in the next official year. Hence, increased provision is made in these two Districts. The total amount entered by the Board in the Budget under this head is Rupees 4,17,709. If under the Government Order, dated 28th November 1865, No. 2,946, the sanction for Tanjore is to be considered cancelled, the estimates may be reduced by Rupees 36,754.

16. Administration and Public Departments. Board of Revenue.

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

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

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.

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

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

23. Stationery and Printing.

27. The Press Establishments were hitherto estimated under Land Revenue, and the charges for Printing Materials, &c., under 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 Treasure beyond the District.
2. Charges for stamping weights and measures.
3. Reward for killing dogs, wild beasts, and snakes.
4. Charges for burying paupers.
5. Contributions to Municipal Funds.
6. District Tappal Establishment.
7. Country Stationery and Saderwarid of do.
8. Freight and landing charges.
9. Scavengers' and Sweepers' Carts.
10. Native Choultries.
11. Grant-in-aid to Travellers' Bungalows.

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

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

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

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

29. The Collectors of a few Districts have provided certain sums on account of contributions to Municipal Funds, as shewn 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.

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

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

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

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

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

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

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

No. 369. ORDER THEREON, 22nd January 1866, No. 187.

Miscellaneous.

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

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

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

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

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

Salaries and Expenses.	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.
Assistant Collectors' 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

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

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

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

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

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

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

	Estimate for 1865-66.	Estimate for 1866-67.
	Rs.	Rs.
Law charges... ...	3,800	6,800
Pearl Fishery ...	6,901	10,313
Ameendevi Establishment and Coir	26,970	29,848
Niraneecum Establishment		2,592

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

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

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

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

	Estimate for 1865-66.	Estimate for 1866-67.
	Rs.	Rs.
Establishments	1,53,022	1,57,503
Country Stationery	2,054	1,300
Contingencies ...	3,914	3,500
Total ...	1,59,000	1,62,303

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

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

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

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

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

16. SALT.—The estimate for "Salt" amounts to Rupees 14,83,543, and varies little from the estimate of the current end expenditure of the preceding year. The only items which require notice are specified in the margin. The small increase under establishments is owing to the pay of some of the Clerks attached to the Deputy Collectors, having been raised in connection with the revision of establishments by Mr. Pelly. The entry for the provision of Salt shews an increase of Rupees 29,536 over the estimate of the current year. The demand owing to the extension of the Railway, the improvement of the communications, and the increased prosperity of the people, is rising so rapidly that the Government quite approve of the supply which the Board have provided for. One item, however, is capable of reduction, viz., that for the export of salt, which is set down at Rupees 49,000. As the Government levy no duty on salt exported, such a charge should not be incurred. The Board will, therefore, revise the price of salt for export so as to cover all charges; meanwhile a sum of Rupees 15,457 will be allowed, in order to give time for the necessary arrangements and for notice to shippers. The total Salt Budget will thus stand at 14,50,000 Rupees.

	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.
Establishments for Deputy Collectors...	10,320	13,476
Purchase, &c., of Salt	11,43,464	11,78,000
Charges for exporting Salt	39,700	49,000

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

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

Order dated 24th January 1865, No 104, paragraph 14.

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

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

ADMINISTRATION AND PUBLIC DEPARTMENTS.

19. BOARD OF REVENUE.—The Board's estimate under this head amounts to Rupees 2,60,900 against Rs. 2,47,256 the estimate for 1865-66, and Rupees 2,34,702 the actual expenditure in 1864-65. The items under which there is an increase above the estimate for the current year are specified in the margin. The increase under Establishment is stated to be necessary for strengthening the Board's Account Department for the efficient performance of the large amount of work which has been recently assigned to it. The sum entered for this addition, viz., Rupees 705 per mensem, or Rupees 8,460 per annum, must be struck out, as the Government of India have repeatedly prohibited the entry of fresh charges not sanctioned by them. The estimate of the Board of Revenue now passed amounts to Rs. 2,52,400.

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

EDUCATION, SCIENCE, AND ART.

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

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

STATIONERY AND PRINTING.

	Estimate for 1865-66.	Estimate for 1866-67.
	RS.	RS.
Esta...		43,104
Sad...		1,900
		6,250
Total...	58,104	59,254

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

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

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.
Allowances, Refunds, and Drawbacks.					
Refunds	98,047	1,03,900	88,000	...	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.					
Salaries and Expenses.					
Collectors and other Covenanted Officers	10,13,356	11,30,446	11,28,446	...	2,000
Deputy Collectors	1,74,376	1,78,800	1,78,800	...	...
Collectors' Establishments ...	6,14,581	6,31,968	6,88,760	56,792	..
Country Stationery	22,330	34,238	20,000	...	14,238
Medical charges	20,149	31,640	34,396	2,756	...
Talook establishments	12,63,281	13,41,012	14,56,956	1,15,944	...
Do. Country Stationery... ...	65,138	87,835	40,000	...	47,835
Extra and Temporary Establishments	26,025	45,000	57,023	12,023	...
Travelling charges	93,593	90,630	91,600	970	...
Contingencies	26,411	15,200	5,700	...	9,500
Other items	16,051	8,000	21,631	13,631	...
Total...	33,35,300	35,94,769	37,23,312	1,28,543	...
Miscellaneous... ...	86,630	1,09,421	1,01,656	...	7,765
Total Land Revenue... ...	34,21,930	37,04,190	38,24,968	1,20,778	...
Abkarry	1,56,912	1,70,000	1,94,400	24,400	...
Customs	1,67,633	1,69,500	1,67,200	...	2,300
Salt...	14,28,295	14,47,323	14,50,000	2,677	...
Stamps	1,08,992	1,14,000	1,19,000	5,000	...
Allowances to District and Village Officers	5,06,896	3,67,465	4,22,868	55,403	...
Administration of Public Departments.					
Board of Revenue	2,34,702	2,47,256	2,52,440	5,184	...
Education, Science, and Art.					
Agricultural Exhibitions	2,366	11,000	30,000	19,000	...
Stationery and Printing	45,370	58,104	59,300	1,196	...
Grand Total...	60,73,296	62,88,838	65,20,176	2,31,338	...

MISCELLANEOUS.

24. The sums entered under this head are those [illegible] 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 4,632 entered under District Tappal Establishment for the increase of the salary of the Delivering Peons, disallowed by the Order of Government dated 22nd December 1865, No. 3,097, will be struck out. The sum passed under this head, Country Stationery included, is Rupees 1,21,000. "Freight and Landing Charges" can be reduced from 4,000 to 3,000 Rupees. 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.

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

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

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

	Rs.
Scavenger and Sweepers' Carts ...	8,444
Native Choultries.	9,860
Grant-in-aid of Travellers' Bungalows.	10,000

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

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

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

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

Revenue 1866 Depart
Pro: of Govt for January

N. 187

Pro: of the Madras Govt
Dt 22d January 1866.

Revenue Budget
of Charges for 1866/67
required.—

N. 368 & 369

Memorandum of the cost of Constabulary guards required to be supplied to the Revenue Department during the year 1866/67

	Districts	Land Revenue	Salt	Land Customs	Total
		Rs.	Rs.	Rs.	Rs.
1	Ganjam	3,406	9,935	"	13,341
2	Vizagapatam	7,161	6,582	"	13,743
3	Godavery	7,247	6,118	1129	14,494
4	Kistna	8,527	9957	"	18,484
5	Nellore	7,247	16,749	"	23,996
6	Cuddapah	8,527	"	"	8,527
7	Bellary	11,728	"	"	11,728
8	Kurnool	6,950	"	"	6,590
9	Madras	5,326	24,473	"	29,799
10	North Arcot	7,247	"	"	7,247
11	South Arcot	6,607	12,514	5953	25,074
12	Tanjore	8,745	16,097	2983	27,825
13	Trichinopoly	4,686	"	"	4,686
14	Madura	5,326	7,336	"	12,662
15	Tinnevelly	8,078	6,607	"	14,685
16	Coimbatore	8,527	"	"	8,527
17	Salem	6,607	"	"	6,607
18	South Canara	4,686	13302	"	17,988
19	Malabar	9372	2251	2937	14,560
	Total	136,000	131,921	13002	280,923

Secretary.

Compd. PM

Enclosure in Proceedings
of the Board of Revenue
to the Secretary to Govt.
Re-D- dated 16th December
1865- No. 8058.

Rev. 360/65

Memorandum of the
cost of Constabulary guards
required to be supplied to
the Revenue Department
during the year 1866/67.

Rs. 22,000 Long 166
PP 368-369

Pro. 22d Long 166 Ln Rs 368

Rev. Dept. 12

Re. 187.

Proceedings of the Madras Government
under date the Sept. 66

Read the following Proceedings of the
Bd. of Revenue:-

Submitting Budget
Estimate of Charges for 1866/67 (Here enter 16th Dec.
1865 No. 8058.)

With these Proc. the Board of Rev. submit the Budget estimate of charges of the Rev. Dept. for 1866/67.-

2.- The Bd's estimate under this head amounts to Rs. 122,000, that of the current year being Rs. 144200 and the

Allowances, Refunds &
Drawbacks.-

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 Bd. explain that they have adopted the Coll^rs estimates for thirty assistants, in consideration of the large number of these officers now being posted to the several Districts. The Govt. are of opinion that the grant of Rupees 123,900 sanctioned by the Govt. 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

Land Revenue

Salaries and Expenses.

	1865/66.	1866/67
Asst. Coll^rs allowances included	144,740	176820
Munsifs and Salary Establ^ts	197,980	217,712
Temporary Establ^ts	45000	107023

1864/65 on account of Coll^rs, Sub-Coll^rs and Head Assistants amounted to Rs. ~~87,876~~ 87,876, and assuming that the similar expenditure in 1866/67, will not exceed Rs. 90,000 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. ~~necessary~~. 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.—

The

The increase in the second item is owing chiefly to the progress of Mr. Pelly's revision of the revenue estabts. The estimate apparently includes Rs. 11,880 for increasing the salaries of attenders and Talook Nasaljees, which sum will be struck out, as the Govt in their order dated 22nd December 1865 No. 3097 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 Bd have also entered a sum of Rs 22,116 for District Survey Establishments. These Expending these the Govt have not yet arrived at any decision & the provision of funds in the Budget is therefore premature & must be omitted.

The increase in the third item, viz: "Temporary establishments amounts to Rs. 62,023. The greater portion of this increase (Rs. 50,000) is on account of establishments for the revision of the assessment in the Tinnevelly and Vellore Districts, and will be more than covered by a reduction to the provision which otherwise would have to be made in the Revenue Settlement Budget.*

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 37,23,00 in round numbers. The

* This sum will be transferred to the Revenue Settlement Budget. — to which it properly belongs —

Miscellaneous

	Estimate for 1865/6	Estimate for 1866/7
Law Charges	3,800.	6,800
Pearl Fishery	6,901	10,313
	26,970.	29,848
Amendevi Establishment	3/3	2,592
Hirwadum Establishment	"	

The items under Miscellaneous which show a large increase over the Estimate for 1865/6 are specified in the margin.

The first item is raised with reference to the actual expenditure of Rs. 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 authorised and to the employment of the Steamer "Gadwary" 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 1865 No 2281. The price in the price of rice which the Islanders receive in part payment for their coir has also raised the Estimate.

The last of the items got a New charge but a transfer from the Public Works Budget as ordered by Government in their proceedings dated 4th November 1865, No 2687.

The other items shew small variations not requiring special notice with one exception. Viz, the pay of the gardeners employed at the Rosbum Bungh. 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 Rs 101656 against Rs 109421.

The

the Estimate for 1865/66

The grand total
proposed under "Land
Revenue" is Rs 24,968 3,84,7100 of which
Rs 7,44,660 7,47,100 is Chargeable
to Land Interest

The estimate under
this head requires no
revision. The raising of
the salaries of the watchmen
peons from 4 to 6 Rs
was sanctioned in the
order of Government dated
22nd December 1865, No
3097. The rise in the
price of arrack justifies
the Entry of Rs 120,000
for the purchase of that
article against Rupees
95,396 the Estimate for
1865/66. The Sum proposed
is Rs 1,94,1,00.-

~~The Board's Estimate~~
~~shows an increase of Rs~~
~~3,306, which occurs~~
~~wholly~~

A b Ward

Customs
Sea

The Board's estimate
shows an increase of Rupees
3,306, which occurs
wholly under esta-
blishments.

Customs. Sea.	Estimate of 1865/66	Estimate of 1866/67.
Establishments	153022	157,506
Country Stationery	2,064	1,300
Contingencies	3,914	3,500
Total	159,000	162,306

The provision
of Rupees 3,144 for
raising the salary of
the peons and Masal
jees will be struck out
as Mr Rely's proposal
was disallowed in the
order of Government
dated 22nd December
1865, No 3097. The
remainder of the
increase

increase is owing

chiefly to the neces-

sity of entertaining

Boat Lascars at

certain ports in

the Godavery dis-

trict for preventive

service &c &c

The round sum of

Rs. 15,000 is passed as

in the current year.

The estimate on

account of "Land Customs"

shews a decrease under

all items. That under

	Estimate of 1865/66	Estimate of 1866/67.
Land		
Establishment	9,632	7,776
Contg. & Stationery	516	250.
Contingencies	352	180.
	10,500	8,206.

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 Rs. 252 for a small esta-

blishment for Coonkaravoo

in the Godavery District is

passed provisionally pending

specific sanction.

The total sum passed

under Customs is Rs. 167,200

against Rs. 169,500 the estimate

for 1865/66 and Rs. 167,633 the

actual expenditure of 1864/65.

Sea	159,000
Land	8,200
Total	167,200.

Salt

The estimate for "Salt"

amounts to Rs. 14,83,543 and var-

ries little from the estimates of

the current and expenditure of

the preceding year. The only

items which require notice are

specified

specified in the margin. The small increase under establishments is owing to the pay of some of the clerks attached to the Deputy Collectors, having been raised in connection with the revision of establishments by Mr. Pelly. The entry for the provision of Salt shows an increase of Rs. 24,536 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 Govt. 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 Rs. 49,000. As the Govt

	Estimate for 1865/66	Estimate for 1866/67
Establishments for Dy. Collrs.	10,320	13,476
Purchase Price of Salt	11,98,464	11,78,000
Charges for exporting Salt	39,700	49,000

Government levy no duty on salt exported, such a charge should not be incurred. The Bd. will therefore revise the price of Salt for export so as to cover all charges. Meanwhile a sum of Rs. 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 Rs.

Stamps

The Bd's estimate under this head is moderate and will not be disturbed, but the Govt do not understand the large expenditure of Rs. 2,275 under "contingencies" in Malabar in 1864/5, & the consequent provision of Rs. 2,500 under the same item for 1866/7. The Board will be requested to submit an explanation on the subject. The sum passed under "Stamps" is Rs. 119,000.

Allowances to District and Village officers.

The provision for the payment of these establishments was

was struck out by Govt. from the Budget for 1865/66 on the ground that the Govt. 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 Govt. and a grant of Rs. 3,67,809 sanctioned for 1865/66. The estimate proposed by the Board for 1866/67 amounts to Rs. 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 not an actual extra charge but is only an apparent one owing to a change in the mode of the settlement of the Land

Order dated 24th January 1865 No. 104 para 14.

	Estimate for 1865/66	Estimate for 1866/67
Godavery	13,309	28,940
Tanjore	1,86,254	2,23,008
~~Kurnool~~	~~1,788~~	~~927~~

Land Revenue of that District. Under the "joint-rent" system the usual money allowances of the village servants are deducted from the settled demand and the net receipts only are carried to the credit of Government, but in the Ryotwar system now being introduced the gross demand as settled will constitute the Revenue of Government and payments will have to be made

made to the servants from the Treasury. Under these circumstances the sum entered by the Board will not be reduced. In the case of Tanjore the proper entry should be Rs. 2,28,087 which comprises the sanctioned and commuted allowance for village officers viz Rs. 69191 for Potails - Rs. 124051 for Curnums & Rs. 34845 for Nattu Curnums. The total sum posted under "Allowances to Dist. & village officers" is Rs. ~~3,84,900~~ 42,2868.

The

Administration & Public Depts.-

Board of Revenue-

The Board's Estimate under this head amounts to Rs. 260,900 against Rs. 247,256 the estimate for 1865/66 and Rs. 234,702 the actual expenditure in 1864/5. The items under which there is an increase over the estimate for the current year are specified in the margin. The increase under Establishment is stated to be necessary for strengthening the Board's Account Department for the efficient performance of the large amount of work which has been recently assigned to it. The sum entered for this addition viz Rupees 705 per mensem or Rupees 8,460 per annum must be struck out as the Govt. of India have repeatedly prohibited

	Estimate for 1865/66	Estimate for 1866/67
Establishment	66,462	74,904
Cloth for Sabbe covers and pleons belts	300.	700.
Printing Selections from Records	"	5,000.

prohibited the entry of fresh charges not sanctioned by them.- The Estimate of the Board of Revenue now passed amounts to Rs. 2,52,400.

Education, Science & Art-

Agricultural Exhibition-

The sum of Rs. 19000 entered by the Board under this head is for holding agricultural exhibitions in certain districts and for the management of the Govt. Farm at Saidapet.- The Govt. 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. 3067.- As, however, the Board have provided for exhibitions in 4 districts a further provision of Rs. 3,000 will be sufficient.-

The

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 required 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 Dec. 1865 No. 3067. so that the general arrangements

arrangements which may be made for the purpose may receive their previous approval.

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

The total estimate now passed under heads which strictly constitute charges of the Revenue Dept. is Rupees ~~65,42,292~~ 65,22,170 or more than that of the current year by Rupees ~~2,31,336~~ ~~2,33,464~~ ~~2,83,400~~ as shown below

Items

Stationery and Printing

	Estimate for 1865/66	Estimate for 1866/67
Establishment	43,104	43,104
Saderwared	"	4900
Printing Materials and other Charges	15,000	11,250
Total	58,104	59,254

Items	Actual of 1864/65	Budget of 1865/66	Budget of 1866/67 as now passed	Increase	Decrease
Allowances, Refunds & Drawbacks					
Refunds	98,047	103,900	88,000	"	15,900
Drawbacks	23,053	40,300	27,000	"	13,300
Total	121100	144,200	115,000	"	29,200
Land Revenue.					
Salaries and expences					
Collectors and other Covenanted officers	10,13,356	11,30,446	11,28,446	"	2,000
Deputy Collectors	174376	178,800	178,800	"	"
Collectors establishments	6,14,583	6,31,968	~~7,10,876~~ 6,88,760	56,792	"
Country stationery	22,339	34,238	20,000	"	14,238
Medical charges	20,149	31,640	34,396	2,756	"
Zabook establishments	12,63,281	13,41,012	14,56,956	115,944	"
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	93593	90630	91600	970	"
Contingencies	26,411	15,200	5,700	"	9,500
Other items	16,057	8,000	21,631	13,631	"
Total	3335,300	35,94,769	~~37,23,312~~ 37,15,128	128,543 ~~150659~~	"

				Increase	Decrease
Miscellaneous	86,630.	1,09,421.	1,01,656.		
Total Land Revenue	34,21,930.	37,04,190.	38,24,968 ~~35,47,084~~	142,894	"
Abkarry	1,56,912.	1,70,000.	194,400.	24,400	"
Customs	16,4,633.	169,500.	167,200.	"	2,300
Salt	142,8,295.	144,7,323.	14,50,000.	2677	"
Stamps	1,08,992.	1,14000.	1,19,000	5,000	"
Allowances to District and Village officers	506,896	367,465.	4,22,868	55403	"
Administration of Public Departments					
Board of Revenue	234,702	2,47256	252,440	5,784	
Education, Science and Art					
Agricultural exhibitions	2,366.	11,000.	30,000.	19,000	"
Stationery and Printing	45,370.	58,104	59,300	1196.	"
Grand Total	60,73,096	62,98838	65,20176 ~~60,73,096~~	2,31,338 ~~2,53,454~~	"

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

Miscellaneous.

strictly charges of the Revenue Department, come under the cognizance of the Board. The items noted in the margin will appertain to the Judicial Department. The provision of Rs. 42,000 under "Contributions to Municipal Funds" is necessary. But the question whether this will have to be raised with reference to the "Town Improvement Act" will be considered in the Public Department. The excess of Rs. 4,63 entered under District Tappal establishment for the increase of the salary of the delivering peons disallowed by the order of Govt. dated 22nd December 1865 No. 3097 will be struck out. The sum proposed

Reward for killing dogs Rs. 24,250
Charges for interring paupers " 540

passed under this head, Country
Stationery included, is Rs. 1,21,000.
Freight and landing charges" can
be reduced from 4,000 to 3,000 Rs.
The other items noted in the mar-
gin are passed for entry in the
General Budget. The second
item will not be available till the
establishments are sanctioned by
the Govt. of India. The Board
will report for sanction the
particulars of the establishment
proposed for the Lawras Canal.

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 esta-
blishments attached to Travellers'
Bungalows amounts to Rs. 15,339;
the deficiency in the provision
in the Budget will be met

Charges for remitting Treasure beyond the District ——— Rs. 43,400
Do. for stamping weights and measures ——— 10,944
~~Freight & landing charges ——— 4,000~~
Toll establishment on Canals — 3,000

Conservancy

Scavenger & Sweepers Carts Rs. 8,444
Native Choultries ——— " 9,800
Grant in aid of Travellers Bungalows. ——— " 10,000

from the fees realized. The
Board will keep in view the
request of the Government
of India in para 2 of their
Financial Secretary's letter
dated 15th July 1865, No. 1256,
that if the combined result
of the revision of the Establish-
ments and the increase in
the scale of fees do not
render the annual grant
from general Revenue un-
necessary the scale of fees
will be again revised. The
Board will report on the
subject after a year's experience
of the present rules.

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

The

The estimate under this head amounting to Rs. 2,80,900 according to the statement furnished to the Board by the Inspector General of Police is passed.

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

J. W. L.

6 To the Accountant General with Budget Dec 23rd Jany
14 " the Board of Revenue Dec 23rd Jany
5 " the Financial Dept Se
5 " the Judicial Dept S
5 " the Public Dept S

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Revenue 1866 Deptt.
Pro: of Govt for January

No 187.

Pro: of the Madras Govt.
Dd 22d January 1866.
Rd Bd of Rev 29th June ult
No 4650. C No 1918.

Para 25

Revenue Budget
of Charges for 1866-67
reviewed.

No 3687 dg.

Copy dated 1866.