M.R.O. 14–5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3309 Press ~~Mis.~~

85.87

Dated 8–12— 1866.

Not to be folded or roughly handled

Read the following papers :—

No. 85. Read the following Proceedings of the Board of Revenue, dated 2nd November 1866, No. 7,932 :—

1. Ordered that the Budget Estimate of Charges for the official year 1867-68, commencing on 1st April 1867, and ending with the 31st March 1868, be submitted to Government with the following remarks.

2. In the Budget now submitted, the actuals for 1865-66 generally correspond with those shewn in the Progress Reports of Charges for April 1866. The estimates for the current year 1866-67, are the amounts passed by the Government of India for the twelve months of the official year, and which have been entered in the Budget, notwithstanding the change in the official year, with reference to the recent instructions issued by the Comptroller General of Accounts to the Accountant General, dated 8th September 1866, copy of which was communicated to this Office. The following abstract exhibits in one view the estimates for the ensuing year as compared with the actuals of 1865-66, and the estimates for the twelve months of the current year :—

Items.	Actuals of 1865-66.	Estimates of 12 months of 1866-67.	Estimates for 1867-68.
	Rs.	Rs.	Rs.
Allowances, Refunds, and Drawbacks...	2,58,887	1,15,000	1,76,700
Land Revenue...	35,91,815	37,25,552	38,18,853
Miscellaneous	62,256	99,670	93,036
Total... ...	36,54,071	38,25,222	39,11,889
Abkarry	2,69,942	1,94,400	2,17,296
Customs	1,65,754	1,67,200	1,67,017
Salt	14,84,178	14,50,000	16,04,650
Stamps	1,24,052	1,19,000	1,32,230
Total	56,97,997	57,55,822	60,33,082
Allowances to District and Village Officers... ...	3,61,372	4,22,868	3,88,845
Administration and Public Departments—Board of Revenue	2,51,810	2,43,740	2,51,330
Education, Science, and Art—Agricultural Exhibitions	10,145	30,000	21,500
Stationery and Printing...	47,143	64,300	61,404

Allowances, Refunds, and Drawbacks.

3. The Collectors' estimates on account of Land Revenue, Refunds, &c., amounted to Rupees 73,000, against Rupees 18,000 sanctioned in the Budget for the current year. In the single district of Ganjam a sum of Rupees 51,000 is provided by the Collector to meet the large payment of Rupees 50,000 to the Zemindar of the Purlah Kimedy Estate on account of Police charges improperly debited to it in past years, agreeably to the sanction of Government, dated 29th May 1865, No. 1,122. The increased provision in the Godavery District is to meet the claim of the Zemindar of Vegayammapetta, referred to in the Board's Proceedings which accompanied the Budget Estimate

year,

for 1866-67. This has not yet been settled, and there is also the claim of certain Inámdars in the same estate for compensation on account of lands submerged by the opening of a channel, which is now under inquiry. In North Arcot a provision of Rupees 5,000 is made on account of refunds of second-crop assessment on certain well nunjah lands appertaining to Fuslies 1273 and 1275, to which the Government Order, dated 14th April 1864, No. 631, Revenue Department, relieving private wells from special taxation, was not applied at once as it ought to have been. A sum of Rupees 500 is entered for each of the other districts, for which the Collectors provided a larger sum without sufficient explanation. In other cases the Collectors' estimates have been accepted. The estimate, as finally adopted, amounts to Rupees 69,500.

4. The Collectors' estimates under Customs have been slightly altered with reference to the actuals of 1865-66 and the estimates of 1866-67, and now amount to Rupees 9,500. The provision made by Collectors on account of Stamp Refunds amounted to Rupees 42,850, but this has been reduced to Rupees 41,500. In Madura a sum of Rupees 4,000 was estimated by the Collector, against an actual expenditure during 1865-66 of Rupees 1,868, without any explanation for so large an estimate; it has, therefore, been cut down to Rupees 2,500. The estimates for Miscellaneous Refunds have been here and there slightly altered, and the Collectors' provision, amounting to Rupees 21,210, has been reduced to Rupees 19,000. The Collectors' estimates for drawbacks are generally below the actuals of 1865-66, and have, therefore, been adopted in the Budget now submitted. In South Arcot provision is made under this head to the extent of Rupees 15,000, in consequence of the actual charges of the past year having amounted to more than Rupees 19,000 on account of the steady increase in the exports from Madras to Pondicherry by land, which are not likely to diminish during the ensuing year. The total provision passed by the Board on account of Refunds is thus Rupees 1,76,700, or Rupees 82,187 below the actuals of 1865-66, and Rupees 61,700 over the estimates of the current year.

4. Land Revenue—Salaries and Expenses.

5. The provision on account of salaries, &c., of Collectors and their Subordinates has been made with reference to the full sanctioned scale. As regards Assistant Collectors, fifteen at 6,300 and seven at 4,200 Rupees per annum were sanctioned in the Budget for the current year, but the Collectors' Budgets for the ensuing year provide for forty-six Assistants with reference to the number now actually employed, and to the actuals of 1865-66. The Collectors' figures have been adopted; as although the *number* may be slightly in excess of what is necessary, the rate of pay estimated to be drawn is probably under the mark. In Ganjam and Vizagapatam, however, the provision made by the Collectors for the salary, &c., of the Assistant Agents have been struck out, as they should be provided by the High Court under Law and Justice, as already decided by Government in their Proceedings, Judicial Department, dated 4th February 1864, No. 208. The Collectors of the two districts should not have entered this amount in their Revenue Budgets, in disregard of the Orders above referred to.

2 at 6,300 Rupees.
44 at 4,200 „

6. The salaries of Deputy Collectors have been estimated by the Collectors with reference to the number and class of these Officers as now attached to their districts; but as the aggregate number of these Officers is not likely to be altered, the provision for the current year has been adopted, as it is according to the sanctioned scale and distribution.

7. For establishments of Collectors and their Subordinates, as well as for those of the Talooks, provision has been made according to the sanctioned scale. The increase over the current year's estimate is owing to the changes sanctioned by Government on the Honorable Mr. Pelly's Reports during the year. The estimates of Collectors for Country Stationery and Saderwarid, both for the Hoozoor and for the Talooks, have been altered to the current year's estimates, as the actual expenditure on this account in 1865-66 was only little less than the estimate for 1866-67, which was carefully prepared with reference to the supply of paper made from the Stationery Office. The provision made for Dressers, including medical charges, is the same as that furnished by the Principal Inspector General Medical Department.

		Rs.
Ganjam—For surveying unassessed waste lands		1,956
Kistna— Do. do.	1,260	
For guarding Soap-nut trees	192	
Ferrymen employed for carrying implements ...	84	
Establishment for the protection of the Mangrove Jungles	240	
		1,776
Nellore—For watching the products collected by the Yanadis at Streeharicottah		42
Madras—Zillahdars for the collection of revenue		2,304
Madura—For superintending harvest		48
Coimbatore—For surveying unassessed waste lands		1,080
South Canara— Do. do.		1,752
Malabar— Do.	11,148	
Escheat Establishment ...	22,436	
		33,584
		42,542

Items.	As estimated by Collectors.	As altered by the Board.
	Rs.	Rs.
Extra Tentage of Collectors, &c., and travelling allowance of Deputy Collectors	55,346	45,000
Batta to Establishment.	47,420	40,000
Hire for conveying records	11,510	10,000
Charges for binding books, at Rupees 120 for each district ...	4,200	2,280
Purchase of Office furniture, at Rs. 400 for do.	12,000	7,600
Repairs of do. and other articles, at Rs. 100 for do.		1,900
Peons' belts and badges, at Rupees 150 for do.	2,750	2,850
Contingencies, at Rs 200 for do...	17,800	3,800

8. In the districts noted in the margin, there are certain temporary establishments sanctioned by Government in addition to which a uniform provision of Rupees 400 has been made to meet the charges for any extra establishments that may be needed in the course of the ensuing year, and also the cost of temporary peons to be attached to Extra Assistant Collectors. The provision for the revision of assessment in the Nellore and Tinnevelly Districts, which was made by the Board in the Budget of 1866-67, having been transferred by Government to the Settlement Budget, no amount is now estimated on that account.

9. The provision on account of the Miscellaneous items, other than those noted marginally, have been adopted as estimated by the Collectors. For the marginal items the provision made by the Collectors has been altered as shewn with reference to the expenditure of previous years.

year,

Items.	As estimated by Collectors.	As altered by the Board.
	RS.	RS.
1. Charges for remitting treasure within the district	22,250	20,000
2. Law charges in the Revenue Department...	5,600	3,800
3 Purchase of Periodicals and Books...	950	950
4. Service Telegrams	2,580	1,740
5. Post Office charges including registries	5,532	950
6. Purchase of Service Postage Stamps...		13,300
7. Compensation for lands taken for public purposes chargeable to the Revenue Department.	8,700	2,700

10. For some of the items noted in the margin, the Collectors have estimated without any apparent system. Large sums are provided without explanation, and for the fifth and sixth items the Collectors in many cases have made no provision at all. The provision made in the Board's Office for the several items, is shewn in the margin. No provision has been made for the Chank Fishery in Tinnevelly, as the chanks are now fished under license. The estimated charges connected with the Pearl Fishery are less than the current year's estimate, as no provision for the Steamer "Godavery" is found necessary. The other usual items estimated under this head require no special remark. The total provision under Land Revenue amounts to Rupees 38,18,853, and after deducting the proportion debitable to Law and Justice, and including Miscellaneous, the sum provided is Rupees 31,48,119, which is in excess of the current year's estimate by Rupees 60,007, and over the actuals of 1865-66, by Rupees 2,12,411.

Abkarry.

11. The small increase under the head of Establishment is owing to the pay of the Conicopillays having been raised in the Order of Government, dated 25th May 1866, No. 1,241. The estimate of the Collector of Madras for the purchase of Colombo Arrack, and for the provision of liquor, has been accepted. The Collector states that the estimate for the latter item has been increased with reference to the high prices now being paid for the Palmyra Jaggery, Velum bark, &c. The charges for registration of Abkarry leases are to be paid by Government according to the present rules. As the Abkarry farms of the districts of Madras, North Arcot, and Salem will be put up to auction next year, a provision of 300 Rupees for each district for registering Abkarry contracts has been made. The total provision under this head amounts to Rupees 2,17,296, or Rupees 22,896 in excess of the current year's Budget grant, and less than the actuals of 1865-66 by Rupees 52,646.

Customs.

12. Under the head of Customs the cost of the sanctioned scale of establishments has been fully provided. The total cost will, however, be found to exceed the current year's provision by Rupees 480, which is the pay of the Boat Lascars sanctioned in the Proceedings of Government, dated 4th May 1865, No. 910. The usual provision of Rupees 750 has been made on account of the temporary establishment in Malabar to check smuggling of goods. For the Godavery District also a sum of Rupees 864 has been provided for the same purpose, with reference to the Order of Government, dated 17th January 1866, No. 130, as the establishment was sanctioned experimentally for one year. The Collectors' estimates for Saderwarid and Contingent charges have been slightly altered.

The provision for Land Custom Establishments is according to the sanctioned scale. The temporary establishment of Rupees 252 for Sunkaravoo in the Godavery District, which was included in the current year's Budget with the permanent establishments, is now separately shewn at the foot of the estimate, as it was sanctioned experimentally for one year. The provision under Saderwarid and Contingencies has been made, as estimated by Collectors, with some trifling alterations. The total provision under Customs is Rupees 1,67,017.

Salt.

13. The provision made for Uncovenanted Deputy Collectors with reference to the class of Officers now employed in the districts, has been altered to the estimates of the current year, as these were framed with reference to the distribution sanctioned by Government. The establishments both for the Deputy Collectors and for the divisions are according to the fixed scale sanctioned by Government on the Honorable Mr. Pelly's Reports. The estimates for Saderwarid are the same as for the current year. The Collectors of Madras and Madura provided for Temporary establishments, but this has been struck out as unnecessary. The provision for travelling allowances of officers and batta to establishments has been reduced to the current year's estimate.

14. The estimates for the provision of salt and manufacturer's share, as framed by the Collectors, are nearly two lacs above the current year's estimate. They have, therefore, been revised with reference to the quantity proposed to be manufactured during the ensuing year. For South Canara and Malabar, in which districts salt is purchased, the Collectors' estimates have been adopted. The charges for conveying and storing salt estimated by the Collectors at Rupees 1,72,191 have been reduced to Rupees 1,50,000, as the actuals of the past year amounted only to Rupees 1,36,298. The estimates under the other heads have been adopted, as proposed by the Collectors, and a uniform provision of Rupees 300 has been made for contingencies generally in all the districts, except where larger provision was found necessary. No provision has been made for exportation charges with reference to the Board's letter to Government, dated 29th August 1866, No. 6,160.

Stamps.

15. For the Presidency Town the establishment and other charges are the same as for the current year. The amount of commission or discount to Stamp Vendors in the districts is estimated by the Collectors at Rupees 95,330, which has been adopted. For Contingencies the provision made by the Collectors has been reduced here and there, with reference to the actuals of 1865-66. The total provision under Stamps amounts to Rupees 1,32,230, or Rupees 13,230 in excess of the current year's provision, and Rupees 8,178 over the actuals of the past year.

15. Allowances to District and Village Officers.

16. The estimate under this head is nearly the same as for the current year, except in the case of the Godavery District, where the Collector states that the payment to village officers will be made from the Village Service Fund under Public Debt. The amount entered under the head Allowances to District and Village Officers has, therefore, been reduced to Rupees 3,88,845.

16. Administration and Public Departments—Board of Revenue.

17. The salaries of Members and Secretaries are according to the fixed scale, and the estimate for them is the

year;

same as for the current year. The provision on account of Establishment will be found to exceed that for the current year by Rupees 7,890, and is made with reference to the Honorable Mr. Pelly's letter to Government, dated 22nd October 1866, No. 1,989, on the revision of the Office and Account Departments of the Board of Revenue. The provision has been made for other items with reference to actual expenditure and future requirements. A sum of Rupees 1,000 has been provided for the cost of rain gauges to be supplied to the districts, as the charge will be incurred here. The total provision for the Board of Revenue is thus Rupees 2,51,330 against Rupees 2,43,740 in the current year.

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

18. The estimate for the current year under this head amounted to Rupees 30,000. The exhibitions in some districts having been postponed, owing to the distressed state of the country, a sum of Rupees 15,000 is provided for the districts noted in the margin. In the Madras District the Collector has omitted to provide for the establishment and other charges connected with the Sydapet Farm, which amount to Rupees 6,500, inclusive of the pay of the Superintendent sanctioned in the Proceedings of Government, dated 11th October 1866, No. 2,758; this amount has been inserted in the Budget. The total estimate under this head is thus Rupees 21,500, or Rupees 8,500 less than the current year.

	Rs.
Nellore	4,000
Bellary	3,000
Salem	4,000
Madras	4,000
	15,000

	Rs.
Superintendent	2,400
Establishment	1,200
Cooly and feeding charges	2,400
Sundry expenses for working Steam Plough	500
	6,500

23. Stationery and Printing.

19. Under this head provision has been made for establishments according to the sanctioned scale, and a sum of Rupees 100 has been entered for each district on account of Country Stationery and Saderwarid. For the purchase of printing materials and other charges connected with the Press, Rupees 600 has been entered for each district. This sum is considered by the Board to be sufficient for all charges under this head.

20. The figures estimated by the Board on account of certain items under 26 Miscellaneous, which generally come under their cognizance, are also entered in the Budget. The Collectors' estimates have been generally adopted for the several items. The Collectors have provided in their Budgets for contributions to Municipal funds; but as the Board imagine that the former system of grants-in-aid to Municipal Associations will cease absolutely on the introduction of the Towns Improvement Act (X. of 1865), the sums estimated have been struck out. The several orders regarding the Towns Improvement Act appear to have been issued by Government through the Public Department, and have not been communicated to the Board. In the absence of orders or precise information on the subject, the Board abstain from making provision of any kind for the purpose in their Budget. The Government have to contribute twenty-five per cent. of the Police and Sanitary charges under the Act, and the necessary provision will probably be made in the Police and Public Budgets.

Conservancy.

21. The estimate on account of Native Choultries is the same as for the

current year. For Travellers' Bungalows the usual grant-in-aid of Rupees 10,000 has been provided to supplement the fees, and so far as funds will allow, after defraying cost of establishment and furniture, &c., endeavours will be made to effect repairs to some extent, where indispensably necessary, with reference to the Proceedings of Government, dated 18th October 1866, No. 2,826. The estimates of Collectors for Scavengers' and Sweepers' Carts have been struck out, as by the operation of the Towns Improvement Act nothing will be needed on this account, as observed by Government in their Order, dated 9th April 1866, No. 355, Public Department.

22. The establishment of Cantonment Joint Magistrates and Town Munsiffs are, as usual, entered in the margin, for the information of the Accountant General, in view to their entry in the Budget under Law and Justice. The increase in the cost of the Joint Magistrates' establishment is owing to the alterations sanctioned in the Proceedings of Government, dated 4th October 1866, No. 1,553, Judicial Department. The establishment for the registration of deaths, at 35 Rupees a month for each district, has also to be provided by the Accountant General under 26 Miscellaneous.

Districts.	Town Munsiffs.	Joint Magistrates.	Saderwarid.
	Rs.	Rs.	Rs.
Bellary ...	...	1,218	105
Kurnool ...	300	...	...
Madras ...	...	2,676	105
Tanjore ...	973	...	...
Trichinopoly	480	1,248	52
Madura ...	...	1,356	52
Coimbatore...	...	1,992	155
Malabar ...	...	1,248	52
Total...	1,753	9,768	521

23. With reference to the Proceedings of the Government of India, in the Financial Department, dated 31st October 1865, No. 2,787, directing that, in future, provision should be made in the Civil Estimates under the head "Petty Construction and Repair," for works which shall not be considered as Public Works in the sense of requiring to be provided for in the Public Works Budget, and disbursed under the rules of that department, a list of such works accompanies the Budget. Most of the works, it will be observed, appertain to the Salt Department, and can be most effectually and economically performed by the Deputy Collectors in charge of the Salt Department. The total provision under this head amounts to Rupees 1,25,000, which, if passed, arrangements will be made by the Board for carrying out the work during the ensuing year.

	Rs.
Original Works	74,442
Repairs	50,558
Total ...	1,25,000

24. In their Proceedings dated 25th October 1866, No. 3,409, Public Works Department, Government resolved on transferring the maintenance of all petty irrigation works to the Revenue Department, in the Vizagapatam District, and to add this district to four others in which the change was ordered in Government Order of the same date, No. 3,408. As the Board are not in possession of information as to the precise amount that will be required for this purpose, provision will have to be made by Government for this purpose in the Revenue Budget now submitted.

25. The estimate of the Inspector General of Mofussil Police, on account of Guards to be supplied to the Revenue Department, accompanies the Budget as usual.

No. 86. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd November 1866, No. 2,769.

With reference to G. O., 31st October 1866, No. 3,458, I have the honor to forward herewith a list of the Conservancy Establishments to be transferred to the Revenue Department in the districts noted in the margin. The establishment in the Vizagapatam District has been already transferred under G. O., 18th November 1865, No. 3,479.

Nellore.
Madras.
North Arcot.
Tanjore.

List of the Conservancy Establishments to be transferred to the Revenue Department.

	Monthly.			Annually.			
NELLORE DISTRICT.							
Pennair Anicut Establishment.	RS.	A.	P.	RS.	A.	P.	
1 Superintendent	45	0	0	540	0	0	G. O. 30th November 1863, No. 3,510.
1 Gumasta	10	0	0	120	0	0	
1 Lascar	6	0	0	72	0	0	
15 Lascars, at 5 Rupees each ...	75	0	0	900	0	0	
Extra Establishment.							
1 Superintendent	7	0	0	28	0	0	For working the shutters of the head sluice of Nellore Tank for four months.—G. O. No. 971, dated 23rd May 1861.
2 Lascars, at 5 Rupees each ...	10	0	0	40	0	0	
For Vayur Channel Head Sluice.							
4 Lascars, at 5 Rupees each ...	20	0	0	80	0	0	For four months.—G. O. No. 3,510, dated 30th November 1863.
For the Gundaverum and Dirour Channel Head Sluice at Sangum.							
1 Gumasta...	7	0	0	28	0	0	For four months, as per last Budget.
4 Lascars, at 5 Rupees each ...	20	0	0	80	0	0	
Idur branch of Jaffer Sahib's Channel.							
1 Gumasta	8	0	0	56	0	0	For seven months.—G. O. No 3,510, dated 30th November 1863.
1 Lascar	5	0	0	35	0	0	
Labur Branch of Jaffer Sahib's Channel.							
1 Gumasta	8	0	0	56	0	0	For seven months do. do.
5 Lascars, at 5 Rupees each ...	25	0	0	175	0	0	
Kistnapatam branch.							
1 Gumasta	8	0	0	56	0	0	Do. do. do. do
4 Lascars, at 5 Rupees each ...	20	0	0	140	0	0	
Survapilly Channel.							
1 Gumasta...	8	0	0	56	0	0	Do. do. do. do.
2 Lascars, at 5 Rupees each ...	10	0	0	70	0	0	
				2,532	0	0	

List of the Conservancy Establishments to be transferred to the Revenue Dept.—(*Continued.*)

	Monthly.			Annually.			
MADRAS.	RS.	A.	P.	RS.	A.	P.	
Casaveram Anicut Establishment.							
1 Monigar	7	0	0	84	0	0	G. O. No. 2,380 of 19th November 1860.
1 Peon	3	8	0	42	0	0	
Caratoor Anicut Establishment.							
1 Monigar	7	0	0	84	0	0	G. O. No. 231 of 20th Feb. 1856.
1 Peon	3	8	0	42	0	0	
Shadiencoopum Lock Establishment.							
1 Gumasta...	10	0	0	120	0	0	G. O. No. 1,666, of 31st August 1857.
1 Head Lascar	7	0	0	84	0	0	
4 Lascars, at 5 Rupees each ...	20	0	0	240	0	0	
Water distributing Establishment, Kurubunkal Channel.							
1 Maistry	20	0	0	240	0	0	Required, and will be applied for in due form.
2 Lascars, at 6 Rupees each ...	12	0	0	144	0	0	
12 Nirgunties, at 4 Rupees each ...	48	0	0	576	0	0	
				1,656	0	0	
NORTH ARCOT.							
Wallajah Range, Palar Anicut.							
1 Monigar	25	0	0				
4 Lascars, at 4½ Rupees each ...	18	0	0				
	43	0	0	516	0	0	
Govindavady Channel.							
3 Lascars, at 4½ Rupees each ...	13	8	0				
	13	8	0	162	0	0	
Malundravady Tank and Channel.							
1 Monigar	15	0	0				
3 Lascars, at 4½ Rupees each ...	13	8	0				
	28	8	0	342	0	0	
Cauverypauk Channel.							
1 Monigar	15	0	0				
2 Lascars, at 4½ Rupees each ...	9	0	0				
	24	0	0	288	0	0	
Dasimamunder Tank and Channel.							
1 Monigar	15	0	0				
3 Lascars, at 4½ Rupees each ...	13	8	0				
	28	8	0	342	0	0	
Poiney Anicut and Channel.							
1 Monigar	15	0	0				
1 Lascar, at 5 Rupees	5	0	0				
2 Do., at 3-12-0 Rupees each...	7	8	0				
	27	8	0	330	0	0	

List of the Conservancy Establishments to be transferred to the Revenue Dept.—*(Concluded.)*

	Monthly.	Annually.	
NORTH ARCOT.—(Concluded)			
Cheyaur Anicut and Channel.	RS. A. P.	RS. A. P.	
1 Overseer	27 0 0		
1 Monigar	20 0 0		
6 Lascars, at 5 Rs. each	30 0 0		
	77 0 0	924 0 0	
Conservancy Chittoor Range, Poiney Anicut and Channel Establishment.			
1 Monigar	25 0 0		
2 Lascars, at 5 Rupees each ...	10 0 0		
4 Do., at 3½ Rupees each ...	15 0 0		
	50 0 0	600 0 0	
		3,504 0 0	
TANJORE DISTRICT.			
Water distributing Establishment.			
1 Monigar	10 12 0	129 0 0	
1 Do.	10 2 0	122 0 0	
3 Do., at 6 Rupees each ...	10 0 0	120 0 0	G. O. 5th October 1840 and 24th July 1853.
1 Coten	18 0 0	216 0 0	
52 Cotens, at 4 Rupees each ...	208 0 0	2,496 0 0	
Conservancy Establishment.			
9 Monigars, at 6 Rupees each ...	54 0 0	648 0 0	
1 Do., at 5 do. ...	5 0 0	60 0 0	G. O. 5th October 1840 and 24th July 1853.
28 Cotens, at 4 do. each ...	112 0 0	1,344 0 0	
Navigation Establishment.			
1 Monigar	17 8 8	210 8 0	
1 Do.	15 0 0	180 0 0	
3 Cotens, at 4½ Rupees each ...	14 0 0	168 0 0	G. O. 5th October 1840 and 24th July 1853.
13 Do., at 4 do. ,, ...	13 8 0	162 0 0	
	52 0 0	624 0 0	
		6,551 0 0	
ABSTRACT.			
Nellore	...	2,532 0 0	
Madras	...	1,656 0 0	
North Arcot	...	3,504 0 0	
Tanjore	...	6,551 0 0	
Total...	...	14,243 0 0	

(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

Transferred to the Revenue Department, with reference to the Orders in this Department, No. 3,458, dated the 31st October 1866.

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

FORT SAINT GEORGE,
26th November 1866.

No. 87. ORDER THEREON, 8th December 1866, No. 3,309.

General.

1. With these Proceedings the Board of Revenue submit their Budget Estimate of Charges in the Revenue Department for 1867-68.

2. ALLOWANCES, REFUNDS, AND DRAWBACKS.—The Board's estimate under this head amounts to Rupees 1,76,700 against Rupees 2,58,887, the actual of 1865-66, and Rupees 1,15,000, the estimate for 1866-67.

	RS.
Estimate for 1867-68	69,500
Do. for 1866-67	18,000
Increase...	51,500

3. Under "Land Revenue" alone there is an increase of Rupees 51,500 above the estimate for the current year. In the District of Ganjam the large sum of 50,000 Rupees is entered for a refund (sanctioned in the Order of Government dated 29th May 1865, No. 1,122,) to the Purla Kimedy Zemindary, in re-imbursement of Police charges improperly debited to it in past years. The Government on that occasion observed that "as funds have "not been specially provided in the current year's Budget for the refund, this "adjustment must stand over till a later period of the year, when provision may "be made from savings in other items," and requested the Accountant General to bring the matter under consideration in due course. This, the Accountant General does not appear to have done, and the Board have also omitted to recur to the subject, although they might have alluded to it specially in the Proceedings which accompanied their Budget for 1866-67. Under any circumstances the further postponement of a debt, payment of which was sanctioned nearly a year and a half ago, is out of the question. Payment should be made during the current year, and the Accountant General will be requested to instruct the Collector how to adjust the amount. The estimate for the Ganjam District will be accordingly reduced by 50,000 Rupees.

4. Of the estimate of Rupees 6,000 for the Godavery District, the sum of Rupees 4,000 is a repetition of the provision made in the current year's Budget to meet the claim of the Zemindar of Vegayammapetta for a refund of Peishcush for lands submerged by the opening of a channel. The Board state that this claim has not yet been settled, but the Government see no reason why it should not be decided in time for adjustment during the current year, and it is obvious that delay in the disposal of such claims is open to great objection. The Board will instruct the Collector accordingly, and the estimate for the district will be reduced to Rupees 2,000.

The same remarks apply to the provision of Rupees 5,000, in the North Arcot District, for the refund of second-crop assessment collected on certain well Nunjah lands in Fuslies 1273 and 1275 contrary to orders of Government. Such claims cannot be allowed to remain unsettled for years.

5. The estimate of Land Revenue Refunds now passed will amount to Rupees 11,000.

6. The Board's estimate of Rupees 9,500 under "Customs" against Rupees 98,169, the actual of 1865-66, and Rupees 10,000, the estimate for 1866-67, is accepted.

year;

7. The estimate of Rupees 41,500 under Stamps may safely be reduced to Rupees 40,000, which is the estimate for the current year. The actual expenditure in 1865-66 was only Rupees 36,645.

8. The Board's estimate of Rupees 19,000 for "Miscellaneous Refunds" is accepted. The actual of 1865-66 and the estimate for 1866-67 amounted, respectively, to Rupees 14,532 and Rupees 20,000.

9. The estimate under "*Customs Drawbacks*" may be reduced from Rs. 37,200 to Rupees 36,000, which is still 9,000 Rupees in excess of the estimate of the current year. The Board will report fully on the increased re-exports of foreign goods from Madras to Pondicherry, specifying the nature of the articles, &c.

10. The actual total estimate now passed under "Allowances, Refunds, and Drawbacks" is Rupees 1,15,500, as shewn below:—

	Actual of 1865-66.	Estimate of 1866-67.	Estimate of 1867-68.
Refunds.	RS.	RS.	RS.
Land Revenue	59,443	18,000	11,000
Customs	98,169	10,000	9,500
Stamps	36,645	40,000	40,000
Miscellaneous	14,532	20,000	19,000
Total ...	2,08,789	88,000	79,500
Drawbacks	50,098	27,000	36,000
Grand Total ...	2,58,887	1,15,000	1,15,500

11. LAND REVENUE.—The Board's total estimate under this head amounts to Rupees 39,11,889 against Rupees 38,25,222, the estimate for 1866-67, and Rupees 36,54,071, the actual of 1865-66.

12. *Salaries and Expenses.*—The items which in the Board's estimate for next year exceed the sanctioned estimate for the current year are shewn below:—

Items.	Estimate for 1866-67.	Estimate for 1867-68.
	RS.	RS.
1. Assistant Collectors, allowances included	1,44,740	2,38,056
2. Huzur Establishments	6,82,640	6,84,312
3. Talook Establishments...	14,63,076	14,65,308
4. Travelling allowance to Officers	3,800	5,375
5. Extra Tentage of Collectors and travelling allowance of Deputy Collectors	40,710	45,000
6. Batta to Establishment	39,490	40,000
7. Hire for conveying records	7,600	10,000
8. Ground and Office rent	10,231	11,307
9. Peons' Belts and Badges	2,000	2,850

13. The Board's estimate for the salaries and allowances of the Assistant Collectors amounts to Rupees 2,38,056. They have raised the provision with reference to the number now actually employed. The actual expenditure in 1865-66 on account of these officers amounted to Rupees 2,07,742, and the number of

Assistant Collectors to be employed in 1867-68 is not likely to exceed the number of those in the List in 1865-66. The Government consider it sufficient to fix the estimates for the next year at the actual expenditure of last year, and any deficiency which may occur can be met from savings in the provision made for the salaries and allowances of the other Covenanted Officers. The latter part of paragraph 5 of the Board's Proceedings will be noticed in the Judicial Department.

14. The increase of Rupees 3,904 under Huzur and Talook Establishments is the result of progress in Mr. Pelly's revision. This revision will shortly form the subject of a separate report to the Government of India.

	RS
Huzur Establishment	1,672
Talook do.	2,232
Total...	3,904

15. The items "Travelling Allowance to Officers," "Extra Tentage to Collectors," and "Travelling Allowance to Deputy Collectors," "Batta to Establishment," and "Hire for conveying records," though somewhat in excess of the estimates of the current year, are below the actuals of 1865-66, and are passed.

16. The Board's estimates under the remaining two items in which there is an increase may be slightly altered, as shewn in the margin.

	Actual of 1865-66.	Estimate of the Board for 1867-68.	Estimate as revised by Govt.
	RS.	RS.	RS.
Ground and Office rent	8,706	11,307	10,000
Peons' Belts and Badges	525	2,850	2,000

17. The amount passed under "Salaries and Expenses" is Rupees 37,86,000, in round numbers, against Rupees 37,25,552, the sanctioned estimate for the current year.

18. The Board's estimate under "Land Revenue" "Miscellaneous," which amounts to Rupees 93,036, shews a decrease of Rupees 6,634 below the estimate (Rupees 99,670) for the current year, and an increase of Rupees 30,780 above the actual expenditure of 1865-66 (Rupees 62,256). Nearly half of this increase, or Rupees 14,250, consists of two new items found necessary in consequence of the system lately introduced into the Post Office, of requiring payment of postage by means of stamps on the correspondence of many public officers who have hitherto enjoyed the privilege of franking. The disbursements on this account of course revert to the treasury, less the cost of the stamps consumed. The increase in the usual heads is Rupees 16,530. This increase is distributed over several items in comparatively small sums, and the Government after a careful examination of them, and taking into consideration the estimates found necessary for the current year, fail to see any which can be safely reduced. The sum passed is Rupees 90,000 in round numbers, exclusive of Rupees 2,940 for Neeranikum Establishments, which will be transferred to "Petty Construction and Repair."

	RS.
Post Office charges, including Registers	950
Purchase of Service Postage Stamps...	13,300
Total...	14,250

19. The grand total passed under "Land Revenue" is Rupees 38,76,000, of which Rupees 7,57,200 is chargeable to "Law and Justice."

	Increase.
	Rs.
1. Establishments	1,836
2. House and Shop rent	240
3. Cost of Columbo Arrack	10,000
4. Registration fees	900
5. Provision of Liquor and Contingencies	9,920

20. Abkarry.—The estimate under this head amounts to Rs. 2,17,296 against Rupees 2,69,942, the actual of 1865-66, and Rupees 1,94,400, the estimate for the current year. The excess in each of the several items over the estimate for the current year is shewn in the margin; the first is the result of the increase of the salaries of some of the Conicapillays employed in the Town of Madras in the course of Mr. Pelly's revision. The second, though a new item, is not explained; it is however trifling, and will be retained, and the Board will be requested to report why it is necessary. Although the provision made for the cost of Columbo Arrack, viz., Rupees 1,30,000, exceeds the current year's estimate by Rupees 10,000, it is less than the actual of 1865-66 by Rupees 73,173, and will not therefore be disturbed. The fourth is a new item, and is required for the registration of Abkarry contracts. The increase under the fifth head is owing to the high prices of the materials required to manufacture the liquor. Under these circumstances the Board's estimate is passed at Rupees 2,17,000 in round numbers.

21. Customs, Sea.—The Board's estimate amounts to Rupees 1,58,691. Though, on the whole, there is a decrease of Rupees 309 below the estimate for the current year (Rupees 1,59,000), there is an increase of Rupees 1,344 under Establishments in the districts noted in the margin. The first consists of a temporary establishment employed to check smuggling, and the second provides for Boat Lascars required for the Madras Sea Customs Department. Both these items have been sanctioned by the Government of India. The Board's estimates under the other heads are moderate, and are passed. The total estimate is Rupees 1,58,700.

	Rs.
Godavery	864
Madras	480
Total...	1,344

Financial letter, dated 31st March 1865, No. 1,781.
Do. do., 31st October 1866, No. 3,134.

22. Customs, Land.—The estimate under this head, viz., Rupees 8,326, needs no remark. The establishments have been provided for according to the sanctioned scale, and the sums entered under "Country Stationery" and "Contingencies" are very moderate. The total sum passed is Rupees 8,300.

	Rs.
Country Stationery	350
Contingencies	200
Total ..	550

23. The total of the estimates passed under "Customs" is Rs. 1,67,000 against Rupees 1,67,200, the estimate for 1866-67, and Rupees 1,65,754, the actual of 1865-66.

	Rs.
Sea	1,58,700
Land	8,300
Total...	1,67,000

24. Salt.—The Board's estimate under this head amounts to Rs. 16,04,650 against Rupees 14,50,000, the estimate for the current year, and Rs. 14,84,178, the actual of 1865-66.

	Increase.
	Rs.
1. Establishment for Deputy Collectors	420
2. Do. of Divisions and Stations ...	204
3. Temporary Establishment ...	1,200
4. Purchase of Salt and Manufacturer's share	1,43,158
5. Charges for conveying and storing salt	8,000
6. Gathering spontaneous Salt ...	9,375
7. Destroying spontaneous do. ...	500
8. Contingencies	12,300

25. The increase over the estimate for the current year occurs chiefly in the items noted in the margin. The establishments are provided for according to the sanctioned scales, and items Nos. 1 and 2 need no remark. The third is a new item, consisting of an entry of Rupees 100 for each district, and is moderate and necessary. The establishments will of course not be entertained without previous sanction.

26. The fourth is the largest item, which requires explanation. The total estimate under this head amounts to Rupees 11,63,158 against Rupees 10,20,000, the estimate for the current year, and Rupees 10,56,068, the actual of 1865-66. The Board have carefully revised the Collectors' estimates with reference to the quantities proposed to be manufactured. The revised estimates are less than the estimates for the current year, except in the districts noted in the margin. As regards the first two, the Board have adopted the Collectors' estimates, as in those districts salt is purchased and prices vary. They are, moreover, below the actuals of 1865-66.

	Rs.
South Canara	1,34,766
Malabar	2,54,370
Madras	22,940

	Actual of 1865-66.	Estimate for 1867-68.
	Rs.	Rs.
South Canara... ...	2,43,906	1,82,966
Malabar...	3,09,413	3,00,000

The salt trade at the Depôt at Madras is rapidly increasing, and the sale in 1865-66 was 16,63,918 Indian Maunds, while the quantity manufactured in the same year was only Indian Maunds 15,75,008; the excess was of course taken from the balance of the previous year. Arrangements have been recently sanctioned to supplement the stock by increasing the manufacture in the northern pans, and under these circumstances the estimate proposed by the Board is necessary, and is accordingly passed.

Order dated 15th November 1866, No. 3,105.

The quantity of salt proposed to be manufactured in South Arcot, as given in the Statement which accompanied the Budget of Receipts, appear somewhat in excess of actual requirements. On the other hand, the proposed extent of manufacture in Vizagapatam and Godavery seems much below the probable demand. The anticipated stock in each of these districts at the end of the year will be respectively 99,960 and 1,25,786 Indian Maunds against probable sales of 1,71,000 Maunds in Vizagapatam, and of 3,41,000 in Godavery. The Board will take this subject into consideration, with reference to paragraph 5 of their Proceedings dated 13th November 1863.

	South Arcot. Ind. Mds.
Quantity likely to be in store on 1st March 1867 and that likely to be manufactured in 1867-68	14,26,496
Likely to be sold during 1867-68	4,43,000
Probable wastage	15,000
Total ...	4,58,000
Balance or probable store at the end of the year	9,68,196

The Budget Estimate will be fixed at Rupees 11,60,000 in round numbers, and any saving which may be effected in some of the districts by decreasing the extent of manufacture may be applied in raising that of others.

27. The small increase of 8,000 Rupees under charges for conveying and storing salt is necessary on account of the larger quantity proposed to be manufactured.

28. The sixth and seventh items occur in the Kistna District, and are necessary to prevent the illicit collection and sale of spontaneous salt to the detriment of the public revenue.

29. The estimate of Rupees 15,900 under "Contingencies" against Rupees 3,600, the estimate for the current year, appears large, but the actual of 1865-66 amounted to Rupees 12,269. It may, however, be reduced to Rupees 15,000.

30. The total estimate passed under "Salt" is thus Rupees 16,00,000.

31. STAMPS.—The provision made for the Presidency Stamp Office is the same as in the current year. The total of the estimates for the several districts, viz., Rupees 97,230, exceeds the estimate for the current year by Rupees 13,230. The actual of 1865-66 amounted to Rupees 93,839, and the Government are of opinion that the Board's estimate may be reduced to Rupees 95,000. The reduction is chiefly made in the Tinnevelly District, as the estimate amounts to Rupees 7,050, although the actual of 1865-66 did not exceed Rupees 4,300, and there is no reason assigned for the increase.

Presidency	Rs. 35,000
Provinces	,, 95,000
Total	Rs. 1,30,000

32. The total estimate passed under "Stamps" is Rupees 1,30,000.

33. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—The estimate under this head amounts to Rupees 3,88,845, which is the same as the estimates of the current year, except in the cases of the Godavery and Tanjore Districts. The former has ceased to draw upon Imperial Funds, as a separate Village Service Fund is now available. In Tanjore there is a decrease of Rupees 5,079. The round sum of Rupees 3,90,000 is passed.

34. ADMINISTRATION AND PUBLIC DEPARTMENTS. *Board of Revenue.*—The estimate of the Board for the salaries of the Members, their establishments, and contingencies, amounts to Rupees 2,51,330 against Rupees 2,43,740, the estimate for the current year, and Rupees 2,51,810, the actual expenditure of 1865-66. The increase occurs under "Establishments" and "Purchase of Rain Gauges for the Districts." The increase of Rupees 7,890 under the former item is the result of Mr. Pelly's revision of the Board's Office Establishment and Account Department, with reference to the large addition of late to the work of the latter department. Mr. Pelly's letter on the subject is under the consideration of Government, and pending such orders as they may pass on his proposals, the increase is passed. The cost of rain gauges cannot be entered under "Administration and Public Departments." It will be transferred to "26 Miscellaneous," and the Board will, as occasion arises, be furnished with Treasury orders which will be adjusted by the Accountant General in the usual course. The provision made for temporary establishment, viz., Rupees 1,200, is large; it will be reduced to Rupees 870. The estimate of Rupees 2,000 for contingencies is also large, but it will be retained on the understanding that it is to meet also Rupees 300, the cost of cloth for table covers and Peons' belts entered under "26 Miscellaneous." The sum passed for the Board of Revenue is Rupees 2,50,000 in round numbers.

35. EDUCATION, SCIENCE, AND ART.—The provision made under this head consists of the probable cost of the Agricultural Exhibitions to be held in the districts, and of the Government Agricultural Farm at Saidapet. The total estimate amounts

to Rupees 21,500 against Rupees 30,000, the estimate for the current year. The provision for the Saidapet Farm will be raised to Rupees 11,000 to cover the cost of machinery, &c. The estimate passed is Rupees 26,000.

36. STATIONERY AND PRINTING.—The Board's estimate of Rupees 61,404 under this head, which is below the estimate for the current year by Rupees 2,896, needs no remark. The round sum of Rupees 61,000 is passed.

37. The total estimate now passed under heads which strictly constitute charges of the Revenue Department is Rupees 67,17,000, or more than that of the current year by Rupees 2,00,270, as shewn below :—

Items.	Actual of 1865-66.	Budget of 1866-67.	Budget of 1867-68, as now passed.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances, Refunds, and Drawbacks.					
Refunds	2,08,789	88,000	79,500	.....	8,500
Drawbacks	50,098	27,000	36,000	9,000	.....
Total...	2,58,887	1,15,000	1,15,500	500	... .
LAND REVENUE.					
Salaries and Expenses.					
Collectors and other Covenanted Officers.	11,10,573	11,28,446	11,91,448	63,002	.....
Deputy Collectors	1,69,650	1,78,800	1,78,800	.....	.....
Collectors' Establishments ...	6,59,224	6,82,640	6,84,312	1,672	.....
Country stationery	17,031	20,000	20,000	.....	.....
Medical charges	22,663	34,396	28,417	.....	5,979
Talook Establishments	13,34,314	14,63,076	14,65,308	2,232	.....
Do. Country stationery ...	40,054	40,000	40,000	.....	.....
Extra and Temporary Establishments.	25,657	57,263	50,000	.....	7,263
Travelling charges	1,18,695	91,600	1,00,215	8,615	.....
Contingencies	15,156	5,700	3,800	.....	1,900
Other items	17,403	23,631	23,700	69	.....
Total ...	35,30,420	37,25,552	37,86,000	60,448	.....
Miscellaneous ...	62,256	99,670	90,000	.....	9,670
Total, Land Revenue ...	35,92,676	38,25,222	38,76,000	50,778	.....
Abkarry	2,69,942	1,94,400	2,17,000	22,600	.....
Customs	1,65,754	1,67,200	1,67,000	.....	200
Salt	14,84,178	14,50,000	16,00,000	1,50,000	.....
Stamps	1,24,052	1,19,000	1,30,000	11,000	.....
Allowances to District and Village Officers.	3,61,372	4,22,868	3,90,000	....	32,868
Administration of Public Departments.					
Board of Revenue	2,51,810	2,43,740	2,50,000	6,260	.....
Education, Science, and Art.					
Agricultural Exhibitions, &c. ...	10,145	30,000	26,000	.....	4,000
Stationery and Printing ...	47,143	64,300	61,000	.....	3,300
Grand Total...	63,07,072	65,16,730	67,17,000	2,00,270	.....

38. The estimates proposed by the Board under the several items of "26 Miscellaneous," cognizable by the Revenue Department, are shewn in the subjoined table :—

Items.	Actual of 1865-66.	Estimate for 1866-67.	Estimate for 1867-68.
	RS.	RS.	RS.
1. Charges for remitting treasure beyond the district ...	25,671	1,00,000	55,367
2. Do. for stamping weights and measures	4,449	10,400	9,083
3. Rewards for killing dogs, snakes, and wild beasts ...	19,842	24,250	26,850
4. Charges for interring paupers	532	540	800
5. District Tappal Establishment	1,11,248	1,20,000	1,17,680
6. Do. Country Stationery and Sadirwarid	4,535	1,000	2,207
7. Freight and landing charges	5,759	3,000	5,000
8. Cloth for Table covers and Peons' belts	...	700	300
9. Charges for the transmission of agricultural implements	1,407	3,000	2,000
10. Rain Gauges required for the districts	...	...	1,000

39. The third and fourth items appertain to the Judicial Department, in whose Budget provision will be made for them. The estimate for "Charges for remitting treasure beyond the district," passed by Government for 1866-67, was only 43,400 Rupees. The sum of Rupees 1,00,000 now entered by the Board includes apparently the additional provision made by the Accountant General for the same purpose. The round sum of Rupees 50,000 is passed for 1867-68. The District Dâk Establishment, and Stationery, &c., are provided for according to the sanctioned scale. The eighth item, "Cloth for Table covers and Peons' belts," for the Office of the Board of Revenue, should be met from the estimate provided for the contingent charges of that Office. The estimates for the remaining two items are moderate considering the actual charges of 1865-66. The total sum now passed is Rs. 1,87,000.

40. The Board have properly struck out from this Budget the grants-in-aid hitherto paid to certain Municipal Associations. The observations made by the Board in paragraph 20 of their Proceedings will be communicated to the Public Department. The provision of Rupees 1,000 for the purchase of Rain Gauges required for the districts, entered by the Board under Administration and Public Departments, is transferred to this head.

	RS.
Native Choultries	9,860
Travellers' Bungalows	10,000

41. CONSERVANCY.—The contributions entered under this head are the sums sanctioned by the Government of India, and are accordingly passed. The first amount will be raised to the round sum of Rupees 10,000.

42. Paragraph 22 of the Board's Proceedings will be considered in the Judicial Department.

43. PETTY CONSTRUCTION AND REPAIRS.—The total sum of Rupees 1,25,000, entered by the Board under this head, consists chiefly of petty works connected with the Salt Department, which are to be executed under the superintendence of the Deputy Collectors in charge of that department. The Government observe that no provision has been made for some works which are urgently required, and have been recommended by the local officers. They therefore resolve to include in the

Proceedings of the Madras Government, Revenue Department, 8th December 1866.

allotments for 1867-68 provision for the undermentioned works to be carried out by the Revenue Officers :—

District.	Name of work.	Amount of Estimate.	Computed expenditure up to 31st March 1867.	Allotment for 1867-68.
		RS.	RS.	RS.
Ganjam	Addition of a room to the present Salt Office at Ganjam.	350	.....	350
Do.	Roads at Nowpada within the Salt Station.	7,500	.....	7,500
Vizagapatam	Carrying the present ditch around the Salt works at Itchapore.	2,280	.....	2,280
Madras	Salt Cutcherries at Ennore, Pulidiwakam, Kautoor, Vullcor, and Vayaloor.	13,360	.....	9,570
	For providing additional storage room.	61,300	53,000	8,300
South Arcot	Gravelling and turfing the Mercanum and Candadoo Salt Platforms.	4,500	.....	4,500
South Canara... ...	Salt Koties...	.....	.....	20,000
Malabar	Salt Gollahs	.....	.....	22,500
				75,000

The total provision made in the Budget for petty salt works amounts to Rupees 2,00,000. The estimated revenue from salt, in 1867-68, amounts to Rupees 124,00,000, and so the outlay now proposed will be less than $1\frac{3}{4}$ per cent. on the revenue.

44. Agreeably to the orders of the Government of India, the maintenance of all petty irrigation works in five districts will be transferred experimentally to the charge of the Revenue Department from 1st April 1867. Provision will, therefore, be made in the Budget for the necessary repairs in each district, to the extent specified in the margin. These sums include an allowance of nearly ten per cent. for Petty Establishments. The Controller of Public Works Accounts has just furnished the Statement of Irrigational Conservancy Establishments to be included in the Budget now before Government, pursuant to the Order in the Public Works Department, dated 31st October 1866, No. 3,458. The total amount of this list, viz., Rupees 14,243, and the amount of Rupees 2,940, provided by the Board under "26 Miscellaneous" for Neeranikam Establishments, will be entered under "Petty Construction and Repairs."

Public Works Order, 25th Oct. 1866, No. 3,408.
Do. ,, 25th ,, ,,

	RS.
Vizagapatam	41,000
Tanjore	1,25,000
Madras	98,000
North Arcot	66,000
Nellore	45,000
Total...	3,75,000

Copies of the Statement will be furnished to the Board of Revenue and the Accountant General.

45. The total estimate passed under "Petty Construction and Repairs" is Rupees 5,92,200.

46. TREASURY AND PREVENTIVE GUARDS.—The estimate under this head, amounting to Rupees 2,83,400, according to the estimate furnished to the Board by the Inspector General of Police, is passed.

47. The Government must again point out to the Board the necessity of using round sums as much as possible in the several Budget Estimates.

48. With these remarks the Government resolve to transmit the Budget, as revised, to the Accountant General.

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

Pro 4 April 1864 232-3
" 1 May 1865 50-51
" 29 " " 472-3
12 December " 66-67.
17 January 65 254-5
16 April " 185-6
25 May " 445-6
11 October " 290-1
18 " " 445-6
1 Nov. " 13-14.

Revs. 1866, Department.
Proc of Govt for Dec

No. 3940.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 2nd November 1866.
Dec 3-
Rec 5th
C 3. 2 Lend No Letter -
Cases 3309 & Dec 7

No. 7,932.

Submitting the Budget Estimate of Charges of the Revenue Departments for 1867-68.

Exd. T Cartledge.

Revenue Department

No. 3309.

Proceedings of the Madras Government.

Under date the 8th ~~December~~ December 1866.

Read the following Papers

~~Proceedings of the Board of Revenue~~

Pro. Board of Revenue -

Submitting the Budget Estimate of Charges of the Revenue Deptt for 1867/68. - (Here enter 2d Novr 1866 No. 7932.)

From Contr. P. W. Accounts. - Forwarding a list of Conservancy Establishments to be transferred to the Revenue Deptt in certain districts. - (" " 22 — do — No. 2769)

With these Pro: the Board of Revenue submit their Budget Estimate of charges in the Revenue Deptt for 1867/68.

Allowances Refunds and Drawbacks. -

2nd The Board's estimate under this head amounts to Rs. 176,700 against Rupees 2,58,887, the actual of 1865/66, and Rs. 115,000, the estimate for 1866/67.

Rs.

Estimate for 1867/68. - 69,500 -

- Do - for 1866/67. - 18,000 -

Increase 51,500 -

3rd Under "Land Revenue" alone there is an increase of Rs. 51,500 above the estimate for the current year,

year. In the district of Ganjam the large sum of 50,000 Rs. is entered for a refund (sanctioned in the order of Govt. dated 29th May 1865, No. 1122.) to the Parlakimedy Zemindary in reimbursement of Police charges improperly debited to it in past years. The Government on that occasion observed that "as funds have not been specially provided in the current year's Budget for the refund, this adjustment must stand over till a later period of the year, to

when provision may be made from savings in other items" and requested the Accountant General to bring the matter under consideration in due course. - This, the Accountant General does not appear to have done, and the Board have also omitted to recur to the subject although they might have alluded to it specially in the Pro:

Pro= which accompanied their Budget for 1866/67. Under any circum= stances the further postponement of a debt, payment of which was sanction= ed nearly a year and a half ago is out of the question. Payment should be made during the current year - and the Accountant Genl will be requested to instruct the Collector how

how to adjust the amounts. The estimate for the Ganjam District will be accordingly re= duced by 50,000 Rs.

4 Of the estimate of Rs. 6,000 for the Godavery District, the sum of Rs. 4,000 is a repetition of the provision made in the current year's Budget to meet the claim of the Zemindar of Vegayammapetta for a refund of Peishcush for lands sub= merged by the opening of a channel. The Board state that this claim has not yet been settled but the Govt see no reason why it should not be decided in time for adjustment during the current year and it is obvious that delay in the disposal

disposal of such claims is open to great objection. The Board will instruct the Collector accordingly and the estimate for the District will be reduced to Rs. 2,000 - 4)

The same remarks apply to the provision of Rs. 5,000 in the North Arcot District for the refund of second crop assessment collected on certain melt minjah lands in Fasli's 1273 and 1275 contrary to orders of Govt. Such claims cannot be allowed to remain unsettled for years - The

5. The estimate of Land Revenue Refunds now passed will amount to Rupees ~~10,500~~ 11000

6. The Board's estimate of Rupees 9,500 under "Customs" against Rupees 98,169 the actual of 1865/66 and Rupees 10,000 the estimate for 1866/67 is accepted -

7. The estimate of Rupees 41,500 under Stamps may safely be reduced to

to 40,000 which is the estimate for the current year. The actual expenditure in 1865/66 was only Rupees 36,645.

8. The Board's estimate of Rupees 19,000 for "Miscellaneous Refunds" is exclusive of unclaimed Refunds. The actual of unclaimed, 1865/66, and the estimate for 1866/67 amounted respectively to Rupees 14,532 and Rupees 20,000.

9. The estimate under "Customs Drawbacks" may be reduced from Rupees 37,200 to Rupees 36,000 which is still 9000 Rupees in excess of the estimate of the current year. The Board will report fully on the increased [illegible] re-exports of foreign goods from Madras to Pondicherry specifying the nature of the articles [illegible]

10. The actual total estimate now passed under "Allowances, Refunds and Drawbacks" is Rupees ~~1,15,000~~ 115500 as shown below.

	actual of 1865/66.	Estimate of 1866/67.	Estimate of 1867/68.
Refunds.			
Land Revenue	59,443	18,000	~~18,500~~ 11000
Customs	98,169	10,000	9,500
Stamps	36,645	40,000	40,000
Miscellaneous	14,532	20,000	19,000
Total	2,08,789	88,000	~~84,000~~ 79500
Drawbacks	50,098	27,000	36,000
Grand Total	2,58,887	1,15,000	~~1,20,000~~ 115500

The

4 17

Land Revenue. The Board's total estimate under this head amounts to Rupees 39,11,889 against Rupees 38,25,222 the estimate for 1866/67 and Rupees 36,54,071 the actual of 1865/66.

Salaries and expenses. 12 The items which in the Board's estimate for next year exceed the sanctioned estimate for the current year are shown below

Items	Estimate for 1866/67.	Estimate for 1867/68.
	Rs.	Rs
1 Agents and Collectors, Allowances included	1,44,740	2,38,056
2 Huzur establishments	6,82,640	6,84,312
3 Taluq establishments	14,63,076	14,65,308
4 Travelling allowance to officers	3,800	5,375
5 Extra Tentage of Collectors & Travelling allowance of Dy. Collectors	40,710	45,000
6 Ballads establishment	39,490	40,000
7 Hire for conveying records	7,600	10,000
8 Ground and office rent	10,231	11,307
9 Peons belts and badges	2,000	2,850

The

13 The Board's estimate for the salaries and allowances of the Assistant Collectors amounts to Rupees 238056. They have raised the provision with reference to the number now actually employed. The actual expenditure in 1865/66 on account of these officers amounted to Rupees 207,742, and the number of Assistant Collectors to be employed in 1867/68 is not likely to exceed the number of those in the list in 1865/66. The Board consider it sufficient to fix the estimates for the next year at the actual figures of the last year and

Huzur establishment - 1,672
Taluq - do - — 2,232
Total 3,904

occur can be met from savings in the provision made for the salaries and allowances of the other covenanted Officers - The latter part of para 5 of the Board's Proceedings will be noticed in the Judicial Department.

14. The increase of Rupees 3,904 under Huzur and Taluq establishments is the result of progress in Mr. Pelly's revision. This

This revision will shortly form the subject of a separate report to the Government of India.—

15 The items "Travelling allowance to officers", "Extra Tentage & Collectors" and "Travelling allowance & Deputy Collectors" "Batta to Establishment" and "Hire for conveying records" - though somewhat in excess of the estimates of the current year are below the actuals of 1865/66 and are passed.—

	Actuals of 1865/66.	Estimate for 1867/68.
Extra tentage of Collrs & travelling allowances of Bd of Rev below	50,727 —	45,000
Batta to establishment	49,749 —	40,000
Hire for conveying records	11,442 —	10,000.

The

5(

	Actuals of 1865/66.	Estimate of the Board for 1866/67	Estimate as revised by Govt.
Groundand office rent	8706 —	11,307 —	10,000
Peons belts & badges	525 —	2,850 —	2,000

16 The Board's estimates under the remaining two items in which there is an increase may be slightly altered as shown in the margin.

17 The amount passed under "Salaries and expences" ~~37,66,000~~ is Rs 37,24,000 in round numbers against Rs 37,25,552 the sanctioned estimate for the current year.

18 The Board's estimate under "Land Revenue" "Miscellaneous" which amounts to Rs 93,036 shows a decrease of Rs 6,634 below the estimate (Rs 99,670) for the current year and an increase of Rs 30,780 above the actual expenditure of 1865/66 (Rs 62,256).

Nearly

nearly half of this increase or Rs. 14,250 consists of two new items found necessary in consequence of the system lately introduced into the Post office, of requiring payment of postage by means of stamps on the correspondence of many public officers who have hitherto enjoyed the privilege of franking - The disbursements on this account of course revert to the Treasury; less the cost of the stamps consumed. The increase in the usual heads is Rupees 16,530. This increase is distributed

	Rs.
Post office charges including registers	950.
Purchase of service Postage stamps	13,300
Total	14,250

distributed over several items in comparatively small sums and the Government after a careful examination of them and taking into consideration the estimates found necessary for the current year, fail to see any which can be safely reduced. The sum passed is Rs. 90000 93,000 in round numbers exclusive of Rs. 1/ — The grand total passed under "Land Revenue" is Rs. 3,576000 3,847,000 of which Rs. 744,400 751,200 is chargeable to "Law and Justice."

20. The estimate under this head amounts to Rs. 217,296 against Rs. 269,942 the actual of 1865/66 and Rs. 194,400 the estimate for the current year. The excess in each of the several items over the estimate for the current year is shown in the margin; the first

* of Rs. 2940 for Neermaikuin establishments which will be transferred to "Petty construction and Repair."

Abkarry

	Increase Rs.
1- Establishments	1,836
2- House & shop rent	240
3- Cost of Colombo arrack	10,000
4- Registration fees	900
5- Provision of Liquor and Contingencies	2,000

first is the result of the increase of the salaries of some of the Conicapellays employed in the Town of Madras in the course of Mr. Pelly's revision. The second though a new item is not explained, it is however trifling and will be retained, and the Board will be requested to report why it is necessary. Although the provision made for the cost of Colombo Arrack viz Rd. 130,000 exceeds the current years estimate by Rd. 10,000 it is less than the actual of 1865/66 by Rd. 73,173 and will not therefore be disturbed. The fourth is a new item and is required for the Registration of Abkarry contracts. The increase under the 5th head is owing to the high prices of the materials required to manufacture the liquor. Under these circumstances the Boards estimate is passed and at the

~~the Board is not to be overruled~~ at Rd. 217,000 in round numbers.

Customs, Sea:-

The Boards estimate amounted to Rd. 150,691 though on the whole there is a decrease of Rd. 309 below the estimate for the current year (Rd. 159,000), there is an increase of Rd. 1344 under establishments in the districts noted in the margin. The first consists of a temporary establishment employed to check smuggling, and the second provides for boat lascars required for the Madras Sea Customs department. Both these items

	Rd.
Godavery	864
Madras	480
Total	1344

items have been sanc-
tioned by the Govern-
ment of India - The
Board's estimates under
the other heads are
moderate and are e-
passed - The total Es-
timate ~~passed~~ Rs
is Rs 1,58,700-

Govt letter of 31st March
1865, No 1781-
do do 31st Oct 1866,
No 3134-

Customs - Land -

22 The estimate un-
der this head viz Rs
8,326 needs no remark-
The establishments have
been provided for ac-
cording

Rs
Country stationery - 350-
Contingencies - 200-
Total - 550-

according to the sanc-
tioned scale and the
items entered under
"Country stationery" and
"Contingencies" are very
moderate - The total
sum passed is Rs
fells 8,300-

Sea - 1,58,700-
Land - 8,300-
Total - 1,67,000-

23 The grand total
of the estimates passed
under "Customs" is
against Rs 1,67,200
Rupees 1,67,000 the Es-
timate for 1866/67 and
Rs 1,65,754 the actual
of 1865/66-

The

24 The Board's estimate under this head amounts to Rs 16,04,650 against Rs 14,50,000 the estimate for the current year and Rs 14,84,178 the actual of 1865/66.

Salt.

25 The increase over the estimate for the current year occurs chiefly in the items noted in the margin. The establishments are provided for according to the sanctioned scales and rates and need no remark.

		Increase Rs
1.	Establishment for by Collrs.	420
2.	Do. of Dns. & stations	204
3.	Temporary Establt.	1,200
4.	Purchase of Salt & manufacturer's share	1,43,158
5.	Charges for conveying & storing Salt	8,000
6.	Gathering spontaneous Salt	9,375
7.	Destroying spontaneous do.	500
8.	Contingencies	12,300

The third is a new item consisting of an entry of Rs 100 for each district and has been sanctioned by the Board

and is moderate and necessary. The establishments will of course not be entertained without previous sanction.

26 The 4th is the largest item, which requires explanation. The total estimate under this head amounts to Rs 11,63,158 against Rs 10,20,000 the estimate for the current year and Rs 10,56,068 the actual of 1865/66.

The Boards have carefully revised the Collectors estimates with

with reference to the quantities proposed to be manufactured. The revised estimates are less than the estimates for the current year except in the Districts noted in the margin. As regards the first two, the Board have adopted the Collectors' estimates as in those Districts salt is purchased, and prices vary. They are moreover below the actuals of 1865/66.

	Actual of 1865/66.	Estimate for 1867/68.
South Canara	243,906.	182,966
Malabar	309,413	300,000.

South Canara — Rds. 1,82,966
Malabar — " — 2,54,370
Madras — " — 22,940

The Salt trade at the depôt at Madras is rapidly increasing & the sale

sale in 1865/66 was 16,63,918 Indian Maunds while the quantity manufactured in the same year, was only Indian Maunds 15,75,008; the excess was of course taken from the balance of the previous year. Arrangements have been recently sanctioned to supplement the stock by increasing the manufacture in the Northern Districts, and under these circumstances the estimate proposed by the Board is necessary and is accordingly passed.

Order of 15th Nov. 1866, No. 3105.

The quantity of Salt proposed to be manufactured in South Arcot as given in the statement which accompanied the Budget of Receipts appears somewhat in excess of the actual requirements. On the other

	South Arcot Indian Mds.
Quantity likely to be in store on 1st March 1867 and that likely to be manufactured in 1867/8.	14,26,496.
Likely to be sold during 1867/68.	4,43,000.
Probable wastage.	15,000.
Total.	4,58,000.
Balance or probable store at the end of the year.	9,68,496.

other hand the proposed extent of manufacture in Vizagapatam and Godavery seems much below the probable demand. The anticipated stock in each of these Districts at the end of the year will be respectively 99,960 & 1,25,786 Indian Maunds against probable sales of 1,71,000 maunds in Vizagapatam and of 3,41,000 in Godavery. The Board will take this subject into consideration with reference to para 5 of their Pro: dated 13th November 1863.

The Budget estimate will be fixed at Rupees 11,60,000 in round numbers and any saving which may be effected in some of the Districts by decreasing the extent of manufacture may be applied in existing that of others.

27 The small increase of 8,000 Rd under charges for conveying and storing salt is necessary on account of the larger quantity proposed to be manufactured.

28 The 6th and 7th items occur in the Vizagapatam District and are necessary to prevent the illicit collection & sale of spontaneous salt to the detriment of the Public Revenue.

29 The estimate of Rupees 15,900 under "Contingencies" against Rupees 3,600 the estimate for the current year appears large, but the actual of 1865/66 amounted to Rd

Rupees 12,269.- It may
however be re-
-duced to Rupees
15,000.-

30 The total Esti-
-mate passed under
"Salt" in this Rupees
16,00,000.-

31 The provision stamps-
made for the Re-
-sidency stamps
office is the same
as in the

the current year. The
total of the Estimates
for the several Districts
viz Rs. 97,230 exceeds
the estimate for the
current year by Rs.
13,230. The actual of
1865/66 amounted to
Rs. 93,839 and the Go-
-vernment are of opi-
-nion that the Board's
estimate may be reduced
to Rs. 95,000. The
reduction

reduction is chiefly made in the Tinnevelly District as the estimate amounts to Rs. 7,050, although the actual of 1865/66 did not exceed Rs. 4,300 and there is no reason assigned for the increase.

32 The total estimate passed under "stamps" is Rs. 1,30,000.

Presidency	Rs. 35,000
Provinces	" 95,000
Total	1,30,000

The

Allowances to District and Village Officers—

33 The estimate under this head amounts to Rs. 3,88,845 which is the same as the estimates of the current year in all except in the cases of the Godavery and Tanjore Districts. The former has ceased to draw upon imperial funds as a separate Village Services Fund is now available. In Tanjore there is a decrease of Rupees 5079. The round sum of Rs. 3,90,000 is passed.

The

Administration and Public Departments

Board of Revenue

The Estimate of the Board for the salaries of the Members, their Establishments and Contingencies amounts to Rs. 2,51,330 against Rs. 2,43,740 the estimate for the current year and Rs. 2,51,810 the actual expenditure of 1865/66. The increase occurs under "Establishments" and "Purchase of Rammages for the Districts". The increase of Rs. 7,890 under the former

former item is the result of Mr. Pelly's revision of the Board's Office establishment and Account Department with reference to the large addition of late to the work of the latter Department. Mr. Pelly's letter on the subject is under the consideration of Government and pending such orders as they may pass on his proposals the increase

is

is passed. The cost of Rain gauges cannot be entered under "Administration and Public Departments". It will be transferred to 26 Miscellaneous and ~~[illegible]~~

The Board will, as occasion arises, ~~[illegible]~~ be furnished with a Treasury order for the amount which will be adjusted by the Accountant General in the usual course. The sum passed for the Board of Revenue is Rs. 2,50,000 in round numbers

The provision made for temporary establishment viz Rs. 1,200 is large; it will be reduced to Rs. 570 The estimate of Rs. 2,000 for Contingencies is also large but it will be retained on the understanding that it is to meet also Rs. 300 the cost of cloth for table covers and peons belts entered under "26 Miscellaneous."

The

Education Science & Arts

The provision made under this head consists of the probable cost of the Agricultural exhibitions to be held in the Districts and of the Govt. agricultural Farm at Saidapet. The total estimate amounts to Rs. 21,500 against Rs. 30,000 the estimate for the current year. The provision for the Saidapet Farm will be raised to Rs. 11,000 to cover the cost of machinery &c. The estimate passed is Rupees 26,000

The

Stationery & Printing

36. The Board's estimate of Rs 61,404 under this head which is below the estimate for the current year by Rs 2896 needs no remark. The round sum of Rs 61,000 is proposed.

37. The total estimate now proposed under heads which strictly constitute charges of the Revenue Department is Rupees 6834500 or more than that of the current year by Rupees 199770 as shown below

below:-

Items	Actuals 1864/65	Budget 1866/67	Budget of 1867/68 as now framed	Increase	Decrease
	Rs	Rs	Rs	Rs	Rs
Allowances, Refunds & Drawbacks			79500		
Refunds	208769	88000			
Drawbacks	50995	27000	36000		
Total	259764	115000	115500		
Land Revenue					
Salaries & Expenses					
Collectors & other Govt officers	1113673	1128446	1191448		
Deputy Collectors	169619	172800	172800		
Collectors Establishments	647284	622640	604312		
Country stationery	17261	20000	20000		
Medical charges	22660	24096	22417		
Salook Establt	1391014	1460976	1465208		
Do Country Stationery	40059	40000	40000		
Extra & Temporary Establt	2566y	57250	59000		
Travelling charges	118695	91500	100215		
Contingencies	15756	5700	36000		
Other items	17202	20691	20700		
Total	3530420	3723352	3786000		
Miscellaneous	67256	99670	90000		
Total Land Revenue	3654071	3823222	3876000		
Abkarry	269948	194400	217000		
Customs	165754	167200	167200		
Salt	1460178	1455500	1666200		
Stamps	130052	119000	130000		
Allowances to Dist & Village officers	341012	422858	399000		
Administration of Public Deptts					
Board of Revenue	251810	242720	239000		
Education Science & Art					
Agricultural Exhibitions &c	10195	42000	25000		
Stationery & Printing	60248	[illegible]	[illegible]		
Grand Total			[illegible]		

38 The Estimates proposed by the Board under the several items of 26 Miscellaneous cognizable by the Board must be shown in the Annual Report in the form table.

	Actual of 1865/66	Estimate for 1866/67	Estimate for 1867/68
1. Charges for remitting Treasure beyond the District.	25,671.	1,00,000.	√ 55,367
2. Do for stamping weights & measures.	4,449.	10,400.	9,083.
3. Rewards for killing dogs, snakes and wild beasts.	19,842.	24,250.	+ 26,850.
4. Charges for interring paupers.	532.	540.	+ 800.
5. District Lapsal Estabt.	1,11,248.	1,20,000.	√ 1,17,680.
6. Do Country Stationery & Ladiswire.	4,536.	1,000.	√ 2,207
7. Freight & landing charges.	6,759.	3,000.	5,000.
8. Cloth for table covers & Peons' belts.	"	700.	× 300.
9. Charges for the transmission of Agricultural implements.	1,407.	3,000.	2,000.
10. Rain gauges &c &c for the Stn.	"	"	1,000.
Forest Estabt in Tinnevelly	"	"	600.

× in whose Budget provision will be made for them.

The 3d and 4th items appertain to the Judicial Departments. The Estimate for "charges for remitting Treasure beyond the District" passed by the Government for 1866/67 was only 43,400 Rs. The sum of Rs 1,00,000 now entered by the Board includes apparently the additional provision

provision made by the
Accountant General
for the same purpose-
The comm sum of Rs
50,000 is passed for 1867/8-
The District Sale Esta-
-blishment are stationed
-ry Hd are
provide for accord-
-ing to the sanctioned
scale - The 5th item
"Cloth for table covers
and floors' belts" for
the office of the Board
of Revenue should be
met from the estimate
provided for the contin-
-gent charges of that office -
The

The estimates for the
remaining two items
are moderate con-
-sidering the actual
charges of 1865/66 - An
addition of 600 Rupees
will be made on ac-
-count of the establish-
-ment sanctioned by
the Government of In-
-dia for the Alwar-
-curchi Forests pi-
-nineelly - These
forests are to remain
under the Collector for
the present and the
Board do not appear
to

to have received the orders of Government dated 5th November 1866, No. 2,988, before they closed their Budget; in para 13 of that order they were requested to include this establishment in the estimate. The total sum now passed is Rs. 187,000.

39. The Board have properly struck out from Repairs this

exclusive of Rs. 2940 for new establishment which will be transferred to "Petty construction and

this Budget the grant in-aid hitherto paid to certain Municipal Associations. The observations made by the Board in para 20 of their Do. will be communicated to the Public Department. The provision of Rupees 1,000 for the purchase of Examiners required for the districts entered by the Board under Administration and Public Depths is

is transferred to this head.

40 The contributions entered under this head are the sums sanctioned by the Govt of India and are accordingly passed. The first amount will be carried to the sum of Rs. 10,000.

41 Paragraph 22 of the Board's Proceedings will be considered in the Judicial Department.

42 The total sum of Rs

Conservancy.

Native Choultries. Rs 98.00
Travellers' Bungalows. 10,000.

Petty Construction and Repairs.

The total sum of Rs. 1,25,000 entered by the Board under this head consists chiefly of petty works connected with the Salt Department which are to be executed under the superintendence of the Deputy Collector in charge of that Department. The Government observe that no provision has been made for other new works which are

re urgently required
nd have been recom-
mended by the Lo:
cal Officers [illegible]
for which funds
cannot be made
available in the
Imperial Public
Works Budget.
They therefore resolve
that the allotments
for 1867/68 for the
undermentioned

undermentioned works
be included in the Bud-
get of Revenue Charges
under review.

District	Name of work	Amount of Estimate	Expenditure upto 31st March 1867	Allotment for 1867/68
	14			
Ganjam	Addition of a room to the present Salt Office at Ganjam	350	"	350
Vizagapatam	Salt Road at [illegible] carrying the present ditch around the Salt works at Itchapore	7500	"	7,500
Madras	Salt Entrepots at Ennore, Pulicat, Kaastoor, Vallore and Vayatoor	2,280	"	2,280
	For providing additional storage room.	13,360	53,000	9,570
South Arcot	Gravelling & [illegible] the Mercanum & Carndrabo Salt Platforms	4,500	"	4,500
South Canara	Salt Koties	"	"	20,000
Malabar	Salt Gollahs	"	"	22500 ~~24,000~~
				75,000

The

The total provision made in the Budget for petty Salt works amounts to Rs. 2,00,000

The estimated Revenue from Salt in 1867/68 amounts to Rs. 124,00,000, and as the outlay now proposed will be less than 1 3/4 per cent on the Revenue

	Rs.
Original works	44,442
Repairs	80,558
	125,000

Rs. 125,000 entered by the Board under this head consists chiefly of works connected with the Salt Department ~~and~~ proposed to be executed under the superintendence of the Collectors in charge of that Department. Agreeably to the orders of the Government of India, the maintenance of all petty irrigation works in five Districts will be transferred experimentally to the charge of the Revenue Department from 1st April 1867. Provision will therefore be made in the Budget for the necessary repairs in each District to the extent specified in the margin. These sums include an allowance of nearly 10 per cent for petty establishments. The Controller

D.W. Order 25th Oct. 1866 No. 3408
" 25th October 1866.

Vizagapatam	25,000
Tanjore	125,000
Madras	98,000
North Arcot	66,000
Nellore	45,000
	361,000

Controller of P. W. accounts has just furnished the statement of Irrigational Conservancy establishments to be included in the Budget now before Government pursuant to the order in the P.W. Department dated 31st October 1866 No. 3458. The total amount of this list viz Rs. 14,243 and the amount of Rs. 2,940 provided by the Board under "26 Miscellaneous for Nerrankam Establishments will be entered under Petty Construction and Repairs. The total estimate passed under this head is Rs. 593,200 Copies of the statement will be furnished to the Board of Revenue and the Accountant General.

The estimate on

No. 593200

Treasury & Revenue Servants

this head amounting to Rs. 283,400 according to the estimate furnished to the Board by the Inspector General of Police is passed.

The Govt must again point out to the Board the necessity of using round sums as much as possible in the several Budget estimates.

With these remarks the Govt resolve to transmit the Budget as revised to the Accountant General.

I Dt.

Dated Octr 31st 1866

To the Accountant General
14 " the Board of Revenue
5 " the Judicial Dept
5 " the Revenue Dept
5 " the Public Dept
21 " the Public Works Dept

Revenue 1866 Dept.
Pro. of Govt. for Dec.

No. 3309

Pro. of the Madras Govt.
8th December 1866.

Pro. B. of Rev. dt. 2. May 67-
Cs. No. 1193 Copy sent to Supt. of P.O.
Do. dy. & Dispatch by Cs. No. 2438

Revenue Budget
of Charges for 1867/68
received and forwarded to Accountant
General -

No. 85 @ 87-