M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3033 Press Mis.

Dated 20 — 12 — ~~19~~ 1817

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Proceedings of the Madras Government, Revenue Department,
20th December 1867.

No. 380. Read the following Proceedings of the Board of Revenue, dated 18th November 1867, No. 7,513 :—

1. The Estimate of Revenues and Receipts for 1868-69 having been already submitted to Government, the Board now resolve to forward their Estimate of Charges with the following remarks.

2. In the Budget now submitted, the estimates for the ensuing year are compared with the estimates of the current year, as finally passed by the Government of India, and the actuals of 1866-67, (eleven months.)

4, Allowances, Refunds, and Drawbacks.—*Refunds.*—3. The estimates of the Collectors on account of Land Revenue refunds are moderate, and amount to Rupees 20,500, and will not, therefore, be disturbed. The increased provision, as compared with the current year's estimate, appertains chiefly to North Arcot, and is provided in order to meet the compensation claimed by the Zemindars of Calastry and Kavetnugger, and the Jaghiredar of Arnee, for the withdrawal of the privilege of levying the Moturpha tax in their respective estates during the period when the Income tax was in force. The total provision is thus Rupees 9,500 in excess of that for the current year, and Rupees 1,23,711 less than the actuals of 1866-67. The heavy expenditure under this head in 1866-67 occurred in Ganjam and South Arcot under exceptional circumstances. In the former district it became necessary to refund a sum of Rupees 50,000 to the Purla Kimedy Zemindar, on account of Police charges improperly debited to him in past years, as well as Rupees 27,469 to the ryots of Berhampore, being the assessment of lands on which the crops had failed, and a similar remission of Rupees 30,000 was made to the ryots of certain talooks in the latter district.

4. No provision is made for refunds of Abkarry revenue, as such charges very rarely occur.

5. The estimates of the Collectors, on account of refunds of License-tax, amounted to Rupees 29,200 ; but the Board have reduced this sum to Rupees 20,000, as they do not expect a larger expenditure under this head, as the rates at which persons are to be taxed will be better known in the ensuing year than in the current one. Refunds will not, therefore, be necessary in many cases.

6. The estimate of Collectors on account of "Custom" refunds is moderate, and has been altered to the round sum of Rupees 10,000. The estimate for those under "Stamps" amounted to Rupees 50,300, but it has been altered with reference to the actuals of 1866-67 to Rupees 44,500. Under Miscellaneous, the Collectors' estimates have been generally adopted with a few slight alterations with reference to the actual transactions of 1866-67. The total amount of the provision is 18,000 Rupees.

7. *Drawbacks.*—For drawbacks the Collector of South Arcot has estimated a sum of Rupees 30,000 with reference to the actual charges of 1866-67, in which year an extensive trade was carried on by land from Madras to Pondicherry ; and as there is no reason to suppose that this trade will decline so long as drawback on piece-goods imported at Madras and re-exported to Pondicherry is allowed, the Board have adopted the Collector's estimate. In other respects the estimates are nearly the same as those for the current year, and the amount has been fixed at Rupees 50,000.

8. The total estimate passed by the Board under Allowances, Refunds, and Drawbacks is Rupees 1,63,000, or Rupees 47,500 in excess of the current year's estimate, and Rupees 1,09,782 below the actuals of 1866-67.

5, Land Revenue.—*Salaries and Expenses.*—9. The salaries of Collectors, Sub-Collectors, and Head Assistants are the same as for the current year, the provision on account of their fixed tent and house-rent allowances are according to the fixed scale. The provision made by the Board in the current year's Budget on account of these items was, however, reduced by the Government of India to the actuals of 1865-66. The provision made by Collectors on account of Covenanted Assistants amounted to Rupees 1,60,000 in round numbers. The number of

	Fixed tent allowance.	House-rent
Collector ...	1,050	...
Sub-Collector ...	1,050	...
Head Assistant ...	504	420

Assistants for whom this provision is made is six at the higher rate of Rupees 525, and twenty-nine at the lower rate of Rupees 350, making in all thirty-five Assistants. As, however, it is probable that a considerable number of the present Assistants will pass by the higher standard at the examinations of December and June next, and as, under recent orders, the Junior Civilians expected to arrive from England will at once be appointed to districts in the Provinces, the Board have provided for twelve Assistant Collectors at the higher rate, and for twenty-eight at the lower rate. The provision on account of their fixed tent and house-rent allowances are according to the fixed standard of Rupees 504 and 420, respectively. The total provision on account of Assistant Collectors, inclusive of their allowances, amounts to Rupees 2,30,100, or Rupees 29,844 above the estimates of the current year.

10. The provision for Deputy Collectors, as well as for the Hoozoor and Talook Establishments, is according to the scale of establishments as revised by Mr. Pelly. No provision is made for deputation allowances, as the full sanctioned scale of pay is provided in the Budget.

	RS.	RS.
Ganjam:		
For surveying unassessed waste lands		1,896
Kistna:		
For surveying unassessed waste lands	1,380	
For guarding soap-nut trees	192	
Ferrymen employed for carrying implements	84	
Establishment for the protection of Mangrove Jungles.	240	
		1,896
Nellore:		
For watching the products collected by the Yanadies at Striharicottah	42	
For arranging records ...	5,655	
		5,697
North Arcot:		
For arranging records ...		900
Madura:		
For superintending harvest.		48
Coimbatore:		
For surveying unassessed waste lands		1,332
Salem:		
For arranging records ...		120
South Canara:		
For surveying unassessed waste lands		1,752
Malabar:		
For surveying unassessed waste lands	11,148	
Escheat Establishment ...	21,480	
		32,628
Madras:		
Zilladars for the collection of revenue		2,304
		48,573

11. The temporary establishments now entertained in the several districts under the sanction of Government are noted in the margin. These have been fully provided for, and, in addition, a uniform provision of Rupees 400 has been made for each district, as in the current year's Budget, to meet any extra establishments that may be required during the ensuing year. In connection with this subject, the Board observe that, with reference to the Proceedings of Government, dated 10th October 1867, No. 2,384, the establishments necessary for making over the land required for the Irrigation Company's Canal works, as marginally* noted, is provided in the Budget; these establishments were hitherto not estimated for by the Board, but were included in the Public Works Budget; and the Government in the Order above referred to, observed that the propriety of transferring the charge to the Public Works Budget would be brought under the consideration of the Government of India in sending up the Budget. The provision for the current year, as made in the Public Works Budget, amounts to Rupees 11,290, as shewn below:—

Kurnool:
Establishment for the Deputy Collector—

	RS.	RS.
1 Accountant	25	
1 Moonshi	16	
1 Clerk	20	
1 Peon	7	
		68
Cuddapah...		38
		106
		12
		1,272

		RS.	RS.
	Kurnool.		
Deputy Collector's salary...		4,200	
Allowance		1,080	
Office Establishment		1,632	
Surveyor and Lascars		1,728	
Police Constables		288	
Contingencies		1,202	
			10,130
	Cuddapah.		
Gumastahs under the Deputy Collector		480	
Travelling allowance of do.		60	
Office expenses and contingencies		100	
			640
	Nellore.		
Clerk under the Deputy Collector		420	
Contingencies		100	520
			11,290

From the papers before them, however, the Board consider that the provision made by them is all that is necessary for the ensuing year. In their Order, dated 21st October 1867, the Government remarked that it was unnecessary for the Board to make any provision for the Surveyor and Lascars employed in connection with the transfer of land in Kurnool and Cuddapah, as the sanction for the requisite charge had already been given in the Department of Public Works.

12. For Dressers, including medical charges, provision has been made with reference to the estimate received from the Principal Inspector General, Medical Department. In this provision the additional medical aid, recently recommended for the several districts in the Board's Proceedings, dated 16th July 1867, No. 4,491, is included. For Country Stationery and Saderwarid, both for the Head quarter and Talook Offices, the estimates for the current year have been adopted. For the items noted in the margin, the Collectors' estimates have been adopted with a few slight alterations,

Travelling allowance of Officers.
Batta to Establishment.

as the actuals of the year 1866-67 (eleven months) shew an expenditure of nearly this amount; but in the case of the item "Extra tentage of Collectors and travelling allowance of Deputy Collectors," the estimates of the Collectors, which amounted to Rupees 50,985, has been raised to Rupees 80,000, with reference to the increased rates of extra tentage, sanctioned in the Order of Government, dated 16th September 1867, No. 2,180. The provision now made to allow of each Officer being on tour for six months will be found to exceed the estimate of the current year by Rupees 46,000. In the estimate submitted by the Board, a sum of Rupees 45,000 was provided at the old rates, but the Government of India having reduced the total provision for allowances of Officers as being above the actuals of 1865-66, the sum provided by the Board for extra tentage was proportionately reduced to Rupees 34,800. The actuals for eleven months of 1867-68 under this item at the old rates shew, however, an expenditure of Rupees 44,652, and the Board, therefore, consider that at the increased rates Rupees 80,000 will be required for the ensuing year.

13. For the items noted in the margin, the estimates of the Collectors have been adopted, with a few modifications, with reference to the actual charges of eleven months in 1866-67. For contingencies a uniform provision of Rs. 300 has been made for each district, the total being Rupees 5,700, which is much below the actual charges of 1866-67.

Hire for conveying records.
Office-rent.
Charges for binding books.
Purchase of Office furniture.
Repair of do. and other articles.
Peons' Belts and Badges.

14. *Miscellaneous.*—For the items noted in the margin, the estimates of the Collectors have been slightly altered. For Item No. 3 Rupees 13,300 were provided in the current year's Budget, but the Collectors do not now require a large provision under this head, as they have been included in the list of privileged Officers. For service telegrams the Collectors' estimates have been reduced by Rupees 770. The actuals of 1866-67 under this head will be found to have amounted to more than 4,000 Rupees, but this was owing to the weekly season reports by telegram in that year. For the seventh item, the Collector of Vizagapatam entered a sum of Rupees 48,197, but he has failed to explain the necessity for the provision in his Memorandum of remarks. In the absence of information the Board have accordingly struck out the amount from the Budget. For the remaining items under Miscellaneous no remarks appear to be necessary, as the provision is nearly the same as that for the same charges in the current year. The total provision under Land Revenue amounts to Rupees 38,76,600, and after deducting the proportion debitable to Law and Justice, and including Miscellaneous, the sum provided amounts to Rupees 31,87,680, which is in excess of the current year's Budget provision by Rupees 1,49,940.

	Collectors' Estimates.	As altered by the Board.
	RS.	RS.
1. Charges for remitting treasure within the district	19,700	20,000
2. Post Office charges, including registries ...	940	1,000
3. Purchase of Service Postage Stamps	4,210	4,500
4. Law charges in the Revenue Department ..	3,600	3,800
5. Purchase of Periodicals and Books	1,015	1,000
6. Service Telegrams ...	2,770	2,000
7. Compensation for lands	51,897	4,000

15. ABKARRY.—The decrease under the head of Establishments with reference to the current year's estimates is owing to the services of the Conicopillays in the old Government Brandy Shops in the town of Madras having been dispensed with, under the orders contained in the Board's Proceedings, dated 28th September 1866. The provision for the cost of Colombo Arrack is in excess of the current year's estimates by Rupees 30,000. The Collector expects that Colombo Arrack and Palmirah Jaggery will probably have to be purchased at enhanced prices. The charges for the provision of liquor are the same as those for the current year. The item house-rent disappears altogether from the Budget, in consequence of the abolition of the Government Brandy Shops. For contingencies, a sum of Rupees 4,000 was estimated by the Collectors owing to the probable increase in prices of sundry articles to be purchased, but this has been reduced by the Board of Rupees 1,860. As the Abkarry farms of the several districts will be put up for sale in the ensuing year, the Board have inserted in the Budget a uniform provision of Rs. 300 for each district to meet the charges for the registration of Abkarry leases. The total provision under this head amounts to Rupees 2,51,000, or Rupees 34,000 above the estimate of the current year.

8, ASSESSED TAXES.—*License tax.*—16. Under this head the Collectors of a few districts have estimated certain sums on account of establishments, but as it is not likely that any extra establishment will be required in 1868-69, the Board have struck out the Collectors' provision.

9, CUSTOMS.—*Sea Customs.*—17. The provision for establishment is according to the sanctioned scale. The increase of pay sanctioned under date the 7th October 1867, No. 2,355, for the Sea Custom Peons is also included. In Madras the salary of an Assistant Appraiser and establishment, sanctioned in the Proceedings of Government, dated 15th June 1867, No. 1,347, has been provided, and the establishment of the Sea Custom House at Vypaur, which has been abolished, has been omitted. The provision made by the Collector for the items marginally indicated are moderate, and have been, therefore, admitted in the Budget. Under temporary Establishments, the Collector of Godavery has provided a sum of Rupees 576, and observes that an establishment at this cost will be necessary for the prevention of smuggling. The Board have, therefore, retained a round sum of Rupees 600. The usual provision of Rupees 750, for temporary Establishment in Malabar, has been also provided.

Proceedings of the Board of Revenue, dated 14th May 1867, No. 2,947.

	RS.
Country Stationery and Saderwarid...	1,500
Contingencies...	3,200

18. *Land Customs.*—The establishment for Land Customs is entered according to the sanctioned scale. For Stationery and Contingencies the Collector's provisions have been retained, and Rupees 540 have been provided for the temporary establishment required in the Godavery District for Sunkuravoo, for which the Collector proposes to apply shortly. The total provision under Customs is Rupees 1,74,000.

19. *Salt.*—The salaries of Deputy Collectors, which were entered by the Collectors with reference to the class of Officers now employed, have been altered with reference to the distribution sanctioned by Government. The provision for their establishments is according to the sanctioned scale. Under the head of Establishments for divisions and stations, some Collectors have made large provisions with reference to their applications for increased establishments, but as none of these proposals have yet been sanctioned formally, the Board have reduced the estimates to the sanctioned scale. For the items noted in the margin the estimates of Collectors appear reasonable, and have, therefore, been admitted in the Budget with such slight alterations as will reduce the figures to round numbers. Some of the Collectors have made provision for the purchase, &c., of furniture ; but the Board have omitted the item from the Budget, as it can be met from Contingencies.

Temporary Establishment.
Country Stationery and Saderwarid Huzoor.
Do. Divisions.
Travelling allowance of Officers.
Batta to Establishment.

20. The estimates of Collectors for the purchase of salt and manufacturers' share amounted to Rupees 13,24,663, or Rupees 1,64,000 over the current year's provision, but the Board have reduced it to Rupees 12,00,000, which will be quite sufficient even if the manufacture of salt is slightly increased. For conveying and storing salt the provision, as made by the Collectors, is Rupees 2,01,800, and exceeds the current year's by nearly Rupees 52,000. This has been reduced to

Rupees 1,70,000. For exporting salt Rupees 40,100 have been entered by the Collectors. Of this sum Rupees 25,000 appertains to the District of Madras, and the Collector states that this provision is necessary in consequence of the anticipated increased manufacture of salt owing to the opening of new pans. This outlay, however, is already provided for under "Storing" charges. The Collector should not have included it under exportation charges. The Board have struck out the whole provision made for exporting salt with reference to the Order of Government, dated 13th November 1866, No. 3,073, in which it is decided that the exporters shall be left to make their own arrangements for removing the salt they purchase. The estimates under other heads require no remarks, they are nearly equal to the current year's provision. For Contingencies the provision is the same as for the current year. The total provision under Salt amounts to Rupees 16,63,000.

21. STAMPS.—The establishment for the Stamp Office at the Presidency remains the same as for the current year. For the establishment at the Mint an additional provision of Rupees 2,280 has been made owing to the increased work occasioned by the introduction of Bi-colored Stamps, for which six large presses worked by four men each, and two small ones worked by two men each are required, together with the occasional use of the old presses with embossed Stamps for Bills of Exchange and similar documents. A sum of Rupees 520 has also been provided for the contingencies at the Mint. The amount of commission or discount to Stamp Vendors in the Districts is estimated at Rupees 1,20,000, and has been admitted in the Budget in consequence of the increased revenue expected from the operation of the new Stamp Law, Act No. XXVI. of 1867. The provision for contingencies has been altered to the round sum of Rupees 2,000. The total provision under Stamps amounts to Rupees 1,58,800.

16. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—22. The estimate under this head is the same as that for the current year, except in Tanjore, where the provision is made with reference to the scale of establishments approved by the Board in their Proceedings, dated 8th July 1867, No. 4,250. The amount entered under this head thus amounts to Rupees 4,42,250, or Rupees 52,250 in excess of the estimate for 1867-68.

17. ADMINISTRATION AND PUBLIC DEPARTMENTS.—*Board of Revenue.*—23. The estimated provision for 1868-69, for the Board of Revenue, is the same as for the current year, except for the items noted in the margin. For the first of these items provision was made, in the current year's Budget, according to the scale of establishments sanctioned by Government on Mr. Pelly's Report; but the Government of India have disallowed the excess over the estimate of 1866-67, observing that Mr. Pelly's revision has not come before them. For the ensuing year, however, the provision has again been made according to the revised scale. For temporary establishment Rupees 500 are provided. For purchase of periodicals and books a sum of Rupees 300 has been provided to enable the Board to purchase such periodical and standard books of reference as may be required for their Office. The library is at present very deficient in this respect.

Establishment.
Temporary do.
Purchase of Periodicals and Books.

Proceedings of the Madras Government, Revenue Department,
20th December 1867.

21, EDUCATION, SCIENCE, AND ART.—*Agricultural Exhibition.*—24. Under this head the Collectors generally have made no provision whatever. Most probably they do not expect to hold any exhibitions in the ensuing year. The Board have, however, thought it well to provide the sums entered in the margin. For the Sydapet Farm a sum of Rs. 10,000 has been provided by the Board, on account of establishment and other charges, as detailed in the margin. The total provision under this head amounts to Rupees 35,000. The small provision of Rupees 250, made by the Collector of South Arcot for the expenses connected with the Paris Exhibition, has been struck out as unnecessary.

	Rs.
Nellore	5,000
Bellary	5,000
Madras	6,000
Salem	4,000
Malabar...	5,000
	25,000
Superintendent	2,400
Establishment	1,200
Cooly and feeding charges ...	2,400
Sundry expenses for working ploughs, &c.	4,000
	10,000

23, STATIONERY AND PRINTING.—25. The establishments for the Printing Presses are according to the sanctioned scale. For Country Stationery and Saderwarid, and for purchase of printing materials, Rupees 100 and 600 respectively have been provided for each district as in the current year's Budget. The total provision under this head amounts to Rupees 56,400, which, together with the provision of 2,600 Rupees for printing selections from records, amounts to Rupees 59,000.

26. For the several items under "27, Miscellaneous," which it is usual for the Board to estimate, the following sums are entered in the Budget:—

	Rs.
Charges for remitting treasure beyond the district	30,000
Grant-in-aid to Public Bungalow Fund...	10,000
Grant-in-aid to Native Choultries	10,600
Charges for stamping Weights and Measures	7,700
Rewards for killing wild beasts and snakes	19,000
Funeral charges of paupers	1,900
District Tappal Establishment	1,17,700
Country Stationery and Saderwarid for do	2,200
Freight and Landing charges, Madras Sea Customs	5,000
Charges for the transmission of Agricultural Implements, Board of Revenue	1,000
Rain Gauges for districts	1,000

Districts.	Town Munsiffs.	Joint Magistrates.	Saderwarid.
	Rs.	Rs.	Rs.
Bellary ...	...	1,248	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

27. The establishment of Town Munsiffs, and Cantonment Joint Magistrates, are, as usual, given in the margin, for entry in the Budget by the Accountant General under Law and Justice. The establishment for the registration of deaths, at Rupees 35 per month for each district, has also to be provided for by the Accountant General under this head.

28. PETTY CONSTRUCTION AND REPAIR.—Under this head the several works which the Board consider necessary for the development of the Salt revenues are entered with an additional provision of Rs. 300 for each district on account of repairs. The total cost of the works now proposed amounts to Rs. 3,20,000.

	Rs.
Original works	2,70,000
Repairs	50,000
Total...	3,20,000

In the Budget of 1867-68, a sum of Rupees 1,25,000 was provided by the Board under this head, and the Government raised it to Rupees 2,00,000 by the addition of some fresh works ; but the Government of India reduced the provision to Rupees 1,00,000, pending information as to the nature of the works. In the Proceedings of Government, dated 20th September 1867, No. 2,204, the sanction of the Supreme Government was applied for to the 2,00,000. In addition to the works included under this head, the Board last year submitted a separate list of works which they considered should be executed by the Public Works Department at a cost of Rupees 2,21,754, but that department omitted to make any provision for these works in their Budget, and they were consequently not executed. In previous years, also, similar lists under the name of "Salt Budgets" were submitted, but many of the most important and pressing works were not provided for in the Public Works Budget. The Board, therefore, have, on this occasion, deemed it advisable to dispense with the so-called "Salt Budget," and to provide for all works of this nature under "Petty Construction and Repair." The total cost of the works included in this estimate is, however, less than the total amount entered in the Salt Budget and under "Petty Construction and Repair" in the current year. The Board trust that this arrangement will meet the approval of Government. In the list now submitted there are no doubt certain works which cannot be executed without the agency of the professional department. In such cases the Collectors will be directed to ask the advice and assistance of the Engineer Officers in the execution of the works.

		Rs.
1867-68	In Salt Public Works Budget	2,21,754
	Under Petty Construction and Repair	2,00,000
		4,21,754
1868-69	Under Petty Construction and Repair	3,20,000
	Decrease ...	1,01,754

29. The usual Statement of Salt Guards required for the Revenue Department, as furnished by the Inspector General of Police, accompanies the Budget.

No. 381. ORDER THEREON, 20th December 1867, No. 3,033.

General.

1. With their Proceedings above recorded, the Board of Revenue submit the Budget Estimate of Charges for 1868-69.

2. ALLOWANCES, REFUNDS AND DRAWBACKS.—The Board's estimate under this head amounts to Rupees 1,63,000 against Rupees 2,72,782, the actual expenditure in 1866-67, and Rupees 1,15,500, the estimate for 1867-68. The large expenditure

in 1866-67 was the result of exceptional refunds made to the Zemindar of Purla Kimedy, and to the ryots of Ganjam and South Arcot, which are not likely to occur again. The increase over the estimate for the current year occurs under the heads specified in the margin. That under the first item is due entirely to the provision made in the North Arcot estimate, to meet the claims of the Zemindars of Calastry and Kavetnugger and the Jaghiredar of Arnee, for compensation for the prohibition against their collecting the Moturpha tax in their respective estates. This prohibition was withdrawn by the Order of Government, dated 25th November 1865, No. 2,906, and in paragraph 3 of the Proceedings, dated 18th July 1866, No. 1,774, it was ordered that any compensation that might be allowed should be given by a credit in the account of Peishcush payments. The Government see no reason why the final settlement of this question should be deferred till 1868-69, and even if the delay is unavoidable, no provision in the Budget seems necessary, as the claims, if allowed, will be met by adjustments in the accounts, and not by actual cash payments. The excess of Rupees 9,500 will, therefore, be struck out.

Refunds.	Increase. Rs.	Decrease. Rs.
Land Revenue	9,500	...
License tax	20,000	...
Customs	500	...
Stamps	4,500	...
Miscellaneous	...	1,000
Total...	34,500	1,000
Customs Drawbacks ...	14,000	...
Grand Total...	48,500	1,000
Net...	47,500	...

3. The "Refunds of License tax" originate from a new tax, and in the absence of data by which to estimate what the probable transactions under this head will be in the current year, the Board's provision of Rupees 20,000 is passed.

4. The estimates of refunds under "Customs" and "Stamps" are slightly in excess of the current year's estimates, and are raised with reference to the actual expenditure in 1866-67. The former estimate is passed.

5. Under the operation of the new Act, the stamp fee on Criminal Petitions will have to be refunded in numerous cases. The inconvenience of this arrangement has been pointed out to the Government of India, but although in the present uncertain state of things an accurate estimate can scarcely be framed, the Government think it well to raise the Board's estimate from Rupees 44,500 to Rs. 46,000.

6. The estimate under Miscellaneous is moderate, and is passed.

7. The Board have raised the estimate under "Drawbacks" from Rs. 36,000 for the current year to Rupees 50,000 for the next year, with reference to the actual expenditure in 1866-67. The question of the abolition of the system of drawbacks is now under the consideration of the Government of India, and there is the probability of the privilege being restricted to a great extent, if not altogether discontinued. The Board's estimate will therefore be reduced to Rupees 30,000.

8. The total revised estimate passed under "Refunds, Allowances and Drawbacks," is Rupees 1,35,000, as shewn in the subjoined table. The increase of Rupees 19,500 above the estimate for the current year is owing altogether to the new item "Refunds of License Tax."

Items.	Actual of 1866-67.	Estimate for 1867-68.	Estimate for 1868-69.
Refunds.	RS.	RS.	RS.
Land Revenue	1,44,211	11,000	11,000
License tax	.....	.....	20,000
Customs	13,487	9,500	10,000
Stamps	44,151	40,000	46,000
Miscellaneous	16,864	19,000	18,000
Total...	2,18,713	79,500	1,05,000
Drawbacks...	54,069	36,000	30,000
Grand Total...	2,72,782	1,15,500	1,35,000

9. LAND REVENUE.—The Board's estimate under the major head "Land Revenue" consists of the two minor heads "Salaries and Expenses" and "Miscellaneous." The total estimate amounts to Rupees 39,63,000 against Rs. 34,56,504, the actual expenditure in 1866-67 (eleven months), and Rupees 37,73,940, the sanctioned estimate for 1867-68, in the proportions shewn in the following table:—

	Actual of 1866-67.	Estimate for 1867-68.	Estimate proposed for 1868-69.	Comparison between the two estimates.	
				Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
Salaries and Expenses	34,14,676	36,81,000	38,76,600	1,95,600	...
Miscellaneous	41,828	92,940	86,400	...	6,540
Total...	34,56,504	37,73,940	39,63,000	1,95,600	6,540

10. SALARIES AND EXPENSES.—The excess of Rupees 1,95,600 under this head occurs in the following items:—

	RS.
1. Salaries and allowances of Covenanted Officers ...	42,041
2. Deputy Collectors	6,493
3. Hoozoor and Talook Establishments	66,406
4. Temporary Establishments	8,811
5. Medical charges	7,083
6. Travelling charges	57,566
7. Sundry items	7,200
Total ...	1,95,600

I. The increase in the first item is the result of the larger provision made for the salary and allowances of the Assistant Collectors, and for the fixed tentage of the other Covenanted Officers and the house-rent for the Head Assistant Collectors. The Board have provided for forty Assistant Collectors, twelve at the higher rate of salary and

	Estimate for 1867-68.	Estimate for 1868-69.
Assistant Collectors...	2,00,256	2,30,100
Fixed tentage and house-rent of other Officers	42,103	54,300

twenty-eight at the lower rate. According to a return furnished by the Accountant General on the 30th September last, there were thirty-eight Assistants on the list on that date, seven more have since arrived, and six are expected in the autumn of 1868, making fifty-one in all. The actual expenditure incurred in 1865-66 on account of these Officers amounted to Rupees 2,07,742 out of the Revenue Budget, and Rupees 1,12,500 out of the late Board of Examiners' Budget, the total expenditure being Rupees 3,20,242. The similar expenditure in 1866-67 (eleven months) was Rupees 2,74,704. The Monthly Return from the Accountant General for September 1867, or for the first half of the current year, shews that the provision made for the salaries and allowances of the Covenanted Revenue Officers is likely to be exceeded by the end of the year. The Board of Examiners was abolished in January 1867, and agreeably to the new arrangements the young Civil Servants are to be attached to the districts as Assistant Collectors almost immediately after their arrival, and the expenditure hitherto incurred by that Board will be debited to "Land Revenue." Under these circumstances, and making sufficient allowance for promotions and vacancies, the Board's estimate of Rupees 2,30,100 is evidently insufficient, and it will therefore be raised to Rupees 3,00,000. This sum may possibly prove insufficient, but any small excess may be met from savings under the general head.

II. The estimate under "Fixed tentage" and "House-rent" of Covenanted Officers, other than the Assistant Collectors, is framed with reference to the fixed number of the Officers, and the authorized rates of their allowances. The apparent increase is the result of the retrenchment made by the Government of India in the Budget of 1867-68 under a misapprehension, as explained in paragraph 4 of the Proceedings of Government, dated 30th April 1867, No. 963. The current year's estimate is likely to prove insufficient as already remarked. The Board's estimate is therefore accepted.

III. The provision made for Deputy Collectors and Talook Establishments is according to the statements connected with Mr. Pelly's revision, which accompanied the Report to the Government of India, dated 27th May 1867, No. 1,187. The estimate for Hoozoor Establishments is less than the amount exhibited in those statements by Rupees 13,312,* in consequence of the savings effected by reducing the Treasury Establishments in those districts† in which branches of the Bank of Madras have been established, and by dispensing with the services of the additional Clerk on the salary of Rupees 35 per mensem in those districts in which the number of Covenanted Assistants, exclusive of the Head Assistant, has been reduced to one. The greater portion of the large increase of Rupees 66,406 over the Budget of the current year is nominal, as it is owing to the retrenchment made by the Government of India in that Budget in

	RS.
* Hoozoor Establishment, as per Mr. Pelly's statements...	6,92,280
Madras Registration Establishment...	2,832
Total...	6,95,112
Provision in the Budget... ...	6,81,800
Difference...	13,312

Revenue Proceedings, dated 25th August 1867, No. 1,989.

† Godavery.
Malabar.
Bellary.
Trichinopoly.

Judicial Order, dated 17th June 1867, No. 982.

consequence of the delay in the submission of the report alluded to. The Board's estimates are passed.

	RS.
Establishments sanctioned by Government	48,573
Do. for making over land to the Irrigation and Canal Company as sanctioned by Government	1,272
Reserve of 400 Rupees for each district	7,600
Total...	57,445

IV. The Board's estimate for temporary establishments amounts to Rupees 57,500 in round numbers, as shewn in the margin, against Rupees 48,689, the estimate for 1867-68, and Rupees 22,414, the actual expenditure in 1866-67. The actual expenditure in 1865-66 did not exceed Rupees 25,657. The proposed reserve of Rupees 400 for each district is large, a provision of Rupees 2,000 in all will be ample, and the Board's estimate will accordingly be reduced to Rupees 51,800, in round numbers. That portion of paragraph 11 of the Board's Proceedings, which refers to the department which should provide for the establishment required for making over land to the Irrigation and Canal Company, and the Order* of Government therein alluded to, will receive attention in the Financial Department when the Budget is transmitted to the Government of India. It will merely be remarked here that on principle there appears to be no better reason for debiting this charge to the Revenue Department than for similarly charging any other expenses connected with the execution of irrigation works.

* 10th October 1867, No. 2,384.

V. The increase under "Medical Charges" is owing to the orders recently issued to the Principal Inspector General of the Indian Medical Department, to provide every Head Assistant Collector and Magistrate permanently stationed at a distance from the head-quarters with the services of a Dresser or Hospital Assistant. That Officer has not yet submitted the necessary application for the requisite increase of establishment, and pending such orders as may be passed hereafter on the subject, the Board's estimate is approved.

Public Dept., 10th October 1866, No. 1,035.
Do. 15th May 1867, ,, 555.

VI. The increase of Rupees 57,566 under "Travelling charges" occurs in the undermentioned items. As the estimate under this head has received the special attention of the Government of India in passing the Budget for the current year, and has been reduced by them, the comparison of the present estimate with the actual expenditure of the last two years is shewn in the subjoined table :—

	Actual of 1865-66.	Actual of 1866-67 (11 months.)	Reduced Estimate for 1867-68.	Estimate for 1868-69.
	RS.	RS.	RS.	RS.
Travelling allowance to Officers	6,777	7,103	3,999	5,000
Extra tentage of Collectors, &c., and travelling allowance of Deputy Collectors	50,727	44,652	34,797	80,000
Batta to Establishments	49,749	35,821	30,918	40,000
Hire for conveying records...	11,442	10,131	7,720	10,000
Total ...	1,18,695	97,707	77,434	1,35,000

The reduced estimate for the current year is evidently insufficient, and that for the next year is extremely moderate, as compared with the actual expenditure of past years, except under "Extra tentage of Collectors, &c.," the estimate for which is very high. The Board deem this provision necessary to meet the higher rates of travelling allowances sanctioned in the Order of Government, dated 16th September 1867, No. 2,180, after carefully considering the insufficiency of the old

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rates, and the rates allowed in the other Presidencies, but they have made it unnecessarily large. The new rates form an aggregate of Rupees 20 per diem against Rupees 15¾, the total of the old rates, as shewn in the margin. The increase is below one-third of the latter, and while formerly these allowances were drawn during halts of one month, they are now restricted to a fortnight's halt. Under these circumstances, the raising of the actual expenditure of 1865-66 by about a third will constitute a sufficient provision for the next year. The Board's estimate will accordingly be reduced to Rupees 65,000.

	New rates. RS.	Old rates. RS. A.
Collector	7	5 4
Sub-Collector	6	5 4
Head and Special Assistant	4	2 10
Assistant	3	2 10
Total ...	20	15 12

VII. The Board's estimate on account of sundry items is reduced from Rupees 22,700 to Rupees 20,000, as shewn in the subjoined table. The increase above the estimate for the current year is reduced from Rupees 7,200 to Rupees 4,500. The Government do not deem further reduction advisable, as the actual expenditure in the eleven months of 1866-67 amounted to Rupees 20,386 :—

	Actual of 1866-67.	Estimate for 1867-68.	Estimate for 1868-69, as proposed by the Board.	Estimate for 1868-69, passed by Government.
	RS.	RS.	RS.	RS.
Charges for binding books	2,316	2,200	3,000	3,000
Purchase of Office furniture	9,797	7,600	12,000	10,000
Repairs of Office, &c., do.	152	1,900	2,000	1,000
Contingencies	8,121	3,800	5,700	6,000
Total ...	20,386	15,500	22,700	20,000

11. The total sum passed under "Salaries and Expenses" is Rupees 39,23,000 in round numbers against Rupees 36,81,000, the sanctioned estimate for the current year.

12. The Board's estimate under "Land Revenue" Miscellaneous, amounting to Rupees 86,400, is less than the estimate for the current year by Rupees 6,540. The provision of Rupees 3,000 for Neeranicum Establishment will be transferred to "Petty Construction and Repairs," and alterations will be made in some of the items as shewn below :—

	Actual of 1865-66.	Actual of 1866-67.	Board's Estimate for 1868-69.	Reduced Estimate for 1868-69.
	RS.	RS.	RS.	RS.
Law charges	1,792	1,696	3,800	2,000
Compensation for lands taken for public purposes chargeable to the Revenue Department	1,303	46	4,000	2,000
Batta to Yanadies in Striharicottah ...	5,202	1,564	2,500	3,000
Pearl Fishery Contingencies	1,987	1,582	3,000	2,000
Purchase of Amendivi Coir and extra charges	22,609	5,824	28,000	25,000
Sundries	977	1,202	3,000	1,000
Total ...	33,870	11,914	44,300	35,000

The sum passed under Miscellaneous is Rupees 74,000 in round numbers, and adding to this Rupees 3,000, to meet the cost of the experiments to ascertain the water-supply needed for wet cultivation, agreeably to the Proceedings dated 20th November 1867, No. 2,748, the total estimate approved under this head is Rupees 77,000.

13. The grand total passed under Land Revenue is Rupees 40,00,000, of which Rupees 7,84,600 is chargeable to "Law and Justice."

14. ABKARRY.—The Board estimate the charges under this head in 1868-69 at Rupees 2,51,000 against Rupees 2,17,000, the estimate for the current year, and Rupees 1,93,700, the actual expenditure in 1866-67. Of the increase of Rupees 34,000 over the estimate for 1867-68, the greater portion, or nearly Rupees 30,000, occurs under the cost of manufacture and purchase of manufactured liquors, the estimate for which is Rupees 2,22,000. The Board ascribe this increase to the probability of having to purchase Colombo Arrack and Palmirah Jaggery at enhanced prices. The actual expenditure in 1865-66 on account of the same items amounted to Rupees 2,47,882, and no reduction will therefore be made. The remainder of the increase is due almost entirely to the uniform provision of Rupees 300 for each district, to meet the charges connected with the registration of Abkarry leases next year when the farms will be sold. This sum will be reduced to Rupees 250 for each district, and the total estimate is passed at the round sum of Rupees 2,50,000.

15. CUSTOMS, SEA.—The Board's estimate amounts to Rupees 1,65,500 against Rupees 1,58,700, the sanctioned estimate for the current year, and Rupees 1,39,917, the actual expenditure in 1866-67. The increase of Rupees 6,800 is owing almost entirely to the increased rate of pay for the Peons of the department from 5 to 6 Rupees per mensem, and to the employment of an Assistant Appraiser with a small establishment in the Madras Sea Custom Office. Both these items have received the sanction of the Government of India. The Board's estimate is passed.

From Government of India, Financial Department, dated 29th May 1867, No. 491.

From do. do., 13th September 1867, No. 2,552, paragraph 2.

16. CUSTOMS, LAND.—The Board's estimate of Rupees 8,500 under this head is only Rupees 200 in excess of the sanctioned estimate of Rupees 8,300 for the current year, and the actual expenditure for eleven months in 1866-67 amounted to Rupees 8,000: it is therefore passed.

	RS.
Sea	1,65,500
Land	8,500
Total ...	1,74,000

17. The total of the esteimate passed under "Customs" is Rupees 1,74,000 against Rupees 1,47,919, the actual expenditure in 1866-67, and Rupees 1,67,000, the estimate for 1867-68.

18. SALT.—The Board estimate the charges under this head at Rupees 16,63,000 against Rupees 14,35,777, the actual expenditure in 1866-67, and Rupees 16,00,000, the sanctioned estimate for 1867-68. The establishments

have been provided for according to the sanctioned scale, and the variations in the several items of this estimate, except the two noted in the margin, are too small to require special notice. The Board do not sufficiently explain the increase of Rupees 60,000 under these two items. They content themselves with remarking that they reduced the Collectors' estimates which were still larger. A brief comparison of the proportion of actual expenditure in past years to the quantity manufactured, the quantity proposed to be manufactured next year, and the estimate that would be proper with reference to the experience of past years, would have been satisfactory. The quantity proposed to be manufactured during the next year is Indian Maunds 110,41,907 against the estimate of Indian Maunds 95,63,465 for the current year, and considering the large revenue of Rupees 131,00,000 anticipated in 1868-69, the Government are not disposed to make any reduction. Moreover, they observe from the statement furnished by the Board with the Budget of receipts, that even if the whole of the proposed quantity is manufactured, the stock balance left at the close of the year will not be equal in many districts to two years or even eighteen months' consumption, as required by the rules of the department.

	Estimate for 1867-68.	Estimate for 1868-69.
	RS.	RS.
Purchase of salt and manufacturers' share.	11,60,000	12,00,000
Charges for conveying and storing salt ...	1,50,000	1,70,000

19. The actual expenditure in three years under the two heads alluded to, and the quantity manufactured in each of those years according to the statements which accompanied the Board's Report on the settlement of the Revenues, are given in the margin, and the ratio of the average expenditure to the average quantity manufactured was Rupees 14 for every 100 Maunds. The ratio of Rupees 12 for every 100 Maunds according to the Board's present estimate is moderate, and is therefore accepted. The total estimate passed under Salt is Rupees 16,63,000.

	Quantity manufactured. In. Mds.	Expenditure. RS.
1863-64	49,80,601	6,55,584
1864-65	67,49,532	8,92,757
1865-66	86,82,457	13,06,120

20. STAMPS.—The Board's estimate under Stamps amounts to Rupees 1,58,800 against Rupees 1,20,000, the actual expenditure in 1866-67, and Rupees 1,30,000, the estimate for 1867-68. Of the difference of Rupees 28,800 between these two estimates, the increase of Rupees 1,800 occurs in the provision for the Presidency Offices, and that of Rupees 27,000 in the Provinces. The former is owing to the additional establishment found necessary at the Mint, in consequence of the introduction of Bi-colored Stamps, and the latter is the result of the larger sales anticipated next year under the operation of Act XXVI of 1867, and consequent increased allowance of discount. The Board estimated the receipts at Rupees 41,25,000, and they doubtless calculated the expenditure on account of commission and discount with reference to this sum; but as the Government raised the estimate of revenue to Rupees 43,00,000, they will increase the provision in the estimate of charges from Rupees 1,20,000 to Rupees 1,25,000. The total estimate passed under this head is Rupees 1,64,000 in round numbers.

	RS.
Presidency Offices	36,800
Provinces	1,22,000
Total...	1,58,800

	RS.
Presidency	37,000
Provinces	1,27,000
Total ...	1,64,000

21. ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.—The Board's estimate under this head amounts to Rupees 4,42,250 against Rupees 3,41,841, the actual expenditure in 1866-67, and Rupees 3,90,000, the sanctioned estimate for 1867-68. The provision is the same as in the current year for all districts except Ganjam and Tanjore. The small increase of Rupees 324* in the former district remains unexplained, but is apparently owing to the actual expenditure in 1866-67 having amounted to Rupees 439. The estimate of Rupees 2,76,046 for Tanjore is according to the scale sanctioned by Government in the Proceedings dated 8th October 1867, No. 2,359, and this charge is amply covered by the assets pointed out in that Order. The Board should at once take the necessary steps for transferring these assets to the credit of the Local Village Service Fund, and debiting the charge against that Fund, excluding it from future Budgets. The provision of Rupees 22,000 in round numbers for the Village Police of South Arcot, sanctioned by the Government of India in their Proceedings, dated 5th June 1858, No. 893, and hitherto entered in the Police Budget, will now be transferred to the Revenue Budget, agreeably to the Order of Government, dated 23rd November 1867, No. 2,781, the resumed items which counterbalance it being credited to general revenues. Regarding this item also the Board will consider whether the asset should not be credited to the Village Service Local Fund, and the charge excluded from future Budgets. The Board have entered the usual sum of Rupees 84,500 for Malabar, although they explained in one of the statements which accompanied the Budget of Receipts that the proceeds of the cess of ten per cent. on the revenue of rice-lands in South Malabar had been excluded from the estimated revenue of 1868-69, apparently to be thrown into a separate fund, agreeably to the Order of Government, dated 28th June 1866, No. 1,589. A corresponding reduction should certainly have been made in the Budget of Charges for the same year, and as the Government are aware that the cess more than covers the charge on this account, they resolve to exclude this item also from the Budget of Charges. It will be debited against the Village Service Local Fund. The revised estimate now passed amounts to Rupees 3,80,000 in round numbers.

	RS.
Estimate for 1868-69	468
Do. for 1867-68	144
Increase...	*324

22. ADMINISTRATION AND PUBLIC DEPARTMENTS—*Board of Revenue.*—The estimate of the Board for the salaries of the Members, the Secretaries, their establishments and contingencies, amounting to Rupees 2,50,000, is the same as that approved by the Government for the current year in their Proceedings, dated 8th December 1866, No. 3,309, paragraph 34, although the minor items differ slightly. The increase of Rupees 7,886 above the estimate sanctioned by the Government of India is the cost entailed by the revision of the establishment, but disallowed by that Government in paragraph 14 of their Financial Secretary's letter, dated 21st March 1867, No. 1,546, in consequence of their previous sanction not having been obtained. This revision has been included in the general report on Revenue Establishments submitted to the Government of India, and the Board's estimate of Rupees 2,50,000 for the next year is approved.

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23. EDUCATION, SCIENCE, AND ART.—The estimate of Rupees 35,000 under this head, consisting as usual of the probable cost of agricultural exhibitions which may be held in the districts and the expenses of the Government Farm at Sydapet, exceeds the current year's estimate by Rupees 9,000. The Government consider the provision of Rupees 30,000* sufficient. Any excess above the estimate in one district may be met from savings in other districts.

Exhibitions.	RS.
Nellore	4,000
Bellary	4,000
Madras	5,000
Salem	3,000
Malabar	4,000
	20,000
Sydapet Farm	10,000
Total ...	*30,000

24. STATIONERY AND PRINTING.—The estimate of Rupees 59,000, which is less than the estimate for the current year by Rupees 2,000, is passed.

25. The total estimate now passed under heads which strictly constitute charges of the Revenue Department is Rupees 69,70,000, or more than that of the current year by Rupees 3,62,946, as shewn in the following table :—

Items.	Actual of 1866-67.	Budget of 1867-68.	Budget of 1868-69, as now passed.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
ALLOWANCES, REFUNDS, AND DRAWBACKS.					
Refunds	2,18,713	79,500	1,05,000	25,500	...
Drawbacks	54,069	36,000	30,000	...	6,000
	2,72,782	1,15,500	1,35,000	19,500	...
LAND REVENUE. *Salaries and expenses.*					
Collectors and other Covenanted Officers	10,27,316	11,71,759	12,83,700	1,11,941	...
Deputy Collectors	2,05,568	1,74,107	1,80,600	6,493	...
Collectors' Establishments ...	6,26,672	6,66,338	6,81,800	15,462	...
Country Stationery	12,408	20,000	20,000	...	...
Medical Charges...	19,879	28,417	35,400	6,983	...
Talook Establishments	13,33,555	14,26,756	14,77,700	50,944	..
Do. Country Stationery	36,470	40,000	40,000	...	...
Extra and Temporary Establishments	22,414	48,689	51,800	3,111	...
Travelling charges	97,707	77,434	1,20,000	42,566	...
Contingencies	8,121	3,800	6,000	2,200	...
Other items	24,566	23,700	26,000	2,300	...
Total ...	34,14,676	36,81,000	39,23,000	2,42,000	...
Miscellaneous ...	41,828	92,940	77,000	...	15,940
Total Land Revenue ...	34,56,504	37,73,940	40,00,000	2,26,060	...
Abkarry	1,93,700	2,17,000	2,50,000	33,000	...
Customs	1,47,919	1,67,000	1,74,000	7,000	...
Salt	14,35,777	16,00,000	16,63,000	63,000	...
Stamps	1,20,002	1,30,000	1,64,000	34,000	...
Allowances to District and Village Officers	3,41,841	3,90,000	3,80,000	...	10,000
ADMINISTRATION OF PUBLIC DEPARTMENTS.					
Board of Revenue	2,30,389	2,42,114	2,50,000	7,886	...
EDUCATION, SCIENCE, AND ART.					
Agricultural Exhibitions, &c. ...	12,942	26,000	30,000	4,000	...
STATIONERY AND PRINTING. ...	50,894	61,000	59,000	...	2,000
Grand Total ...	59,89,968	66,07,054	69,70,000	3,74,946	...

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

Items.	Actual of 1866-67.	Estimate of 1867-68.	Estimate of 1868-69.
	RS.	RS.	RS.
1. Charges for remitting treasure beyond the district ...	23,934	50,000	30,000
2. Grant-in-aid to Public Bungalow Fund	5,395	10,000	10,000
3. Grant-in-aid to Native Chuttrums	6,869	10,000	10,600
4. Charges for stamping Weights and Measures ...	4,074	9,083	7,700
5. Rewards for killing dogs and snakes	19,692	19,000	19,000
6. Funeral charges of Paupers	2,057	...	1,900
7. District Tappal Establishment	1,02,613	1,17,680	1,17,700
8. Do. Country Stationery and Saderwarid ...	2,551	2,207	2,200
9. Freight and Landing Charges	2,624	5,000	5,000
10. Charges for the transmission of Agricultural Implements	...	2,000	1,000
11. Rain Gauges required for the districts	...	1,000	1,000

The fifth and sixth items are charges of the Judicial Department, and provision for them will be made in the Budget Estimate of that department. The amount sanctioned by the Government of India for grants-in-aid of Native Chuttrums is Rupees 9,860, which was raised to the round sum of Rupees 10,000 in the Budget for 1867-68. The Board have entered Rupees 10,600 in the present Budget without any explanation, and the excess of Rupees 600 will be struck out. The estimates on account of the other items are moderate and are passed.

27. The attention of the Accountant General will be drawn to paragraph 27 of the Board's Proceedings.

28. Petty Construction and Repair.—The Board's estimate under this head amounts to Rupees 3,20,000, Rupees 2,70,000 for Original Works and Rupees 50,000 for Repairs. They explain that they included in this estimate the several works which they considered last year should be executed by the Public Works Department at a cost of Rupees 2,21,754, but for which that department made no provision whatever. They propose to discontinue the separate list of Salt works hitherto submitted for incorporation with the Public Works Budget, and to provide for them in the Revenue Budget. The Government approve this proposal, but they are not prepared to ask for so large a grant as suggested by the Board. The sum of two and a half lacs if given, should suffice for the year's requirements, and it will accordingly be entered in the Budget. The Board will furnish a list shewing how they propose to distribute the amount, and in this distribution they will include the sum of Rupees 3,000 for the Neeranicum Establishment transferred from "Land Revenue Miscellaneous," and Rupees 4,200, the cost of twenty-one permanent watching stations for the use of the Customs and Frontier Establishments in the

Godavery District, sanctioned in the Proceedings of Government, dated 7th December 1867, No. 2,929.

29. Treasury and Preventive Guards.—The estimate under this head, amounting to Rupees 2,84,656, according to the list furnished to the Board by the Inspector General of Police, is passed.

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

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. S. T. Augustin.

Cuddapah.

Gumastahs under the Deputy Collector	480	
Travelling allowance of do.	60	
Office expenses and contingencies	100	
		640

Nellore.

Clerk under the Deputy Collector...	420	
Contingencies	100	
		520
		11,290

From the papers before them, however, the Board consider that the provision made by them is all that is necessary for the ensuing year. In their Order, dated 21st October 1867, the Government remarked that it was unnecessary for the Board to make any provision for the Surveyor and Lascars employed in connection with the transfer of land in Kurnool and Cuddapah, as the sanction for the requisite charge had already been given in the Deparement of Public Works.

12. For Dressers including medical charges provision has been made with reference to the estimate received from the Principal Inspector General, Medical Department. In this provision the additional medical aid, recently recommended for the several Districts in the Board's Proceedings, dated 16th July 1867, No. 4,491, is included. For Country Stationery and Saderwarid, both for the Head-quarter and Talook offices, the estimates for the current year have been adopted. For the items noted in the margin, the Collectors' estimates have been adopted with a few slight alterations, as the actuals of the year 1866-67 (eleven months) show an expenditure of nearly this amount; but in the case of the item "Extra Tentage of Collectors and Travelling allowance of Deputy Collectors," the estimates of the Collectors, which amounted to Rupees 50,985, has been raised to Rupees 80,000, with reference to the increased rates of extra tentage, sanctioned in the Order of Government, dated 16th September 1867, No. 2,180. The provision now made to allow of each Officer being on tour for six months will be found to exceed the estimate of the current year by Rupees 46,000. In the estimate submitted by the Board, a sum of Rupees 45,000 was provided at the old rates, but the Government of India having reduced the total provision for allowances of Officers as being above the actuals of 1865-66, the sum provided by the Board for extra tentage was proportionately reduced to Rupees 34,800. The actuals for eleven months of 1867-68 under this item at the old rates show, however, an expenditure of Rupees 44,652, and the Board, therefore, consider that at the increased rates Rupees 80,000 will be required for the ensuing year.

Travelling allowance of Officers.
Batta to Establishment.

13. For the items noted in the margin, the estimates of the Collectors have been adopted with a few modifications with reference to the actual charges of eleven months in 1866-67. For contingencies a uniform provision of Rupees 300 has been made for each District, the total being Rupees 5,700, which is much below the actual charge of 1866-67.

Hire for conveying records.
Office-rent.
Charges for binding books.
Purchase of office furniture.
Repair of do. and other articles.
Peons' Belts and Badges.

14. *Miscellaneous.*—For the items noted in the margin the estimates of the Collectors have been slightly altered. For item No. 3 Rupees 13,300 were provided in the current year's Budget, but the Collectors do not now require a large provision under this head, as they have been included in the list of privileged officers. For service telegrams the Collectors' estimates have been reduced by Rupees 770. The actuals of 1866-67 under this head will be found to have amounted to more than 4,000 Rupees, but this was owing to the weekly season reports by telegram in that year.

	Collectors' estimates. Rs.	As altered by the Board. Rs.
1. Charges for remitting treasure within the District	19,700	20,000
2. Post-office charges including registries	940	1,000
3. Purchase of Service Postage Stamps	4,210	4,500
4. Law Charges in the Revenue Department	3,600	3,800
5. Purchase of Periodicals and Books	1,015	1,000
6. Service Telegrams	2,770	2,000
7. Compensation for lands.....	51,897	4,000

For the seventh item, the Collector of Vizagapatam entered a sum of Rupees 48,197, but he has failed to explain the necessity for the provision in his memorandum of remarks. In the absence of information the Board have accordingly struck out the amount from the Budget. For the remaining items under Miscellaneous no remarks appear to be necessary, as the provision is nearly the same as that for the same charges in the current year. The total provision under Land Revenue amounts to Rupees 38,76,600, and after deducting the proportion debitable to Law and Justice, and including Miscellaneous, the sum provided amounts to Rupees 31,87,680, which is in excess of the current year's Budget provision by Rupees 1,49,940.

15. Abkarry.—The decrease under the head of Establishments with reference to the current year's estimates is owing to the services of the Conicopillays in the old Government Brandy Shops in the Town of Madras having been dispensed with, under the orders contained in the Board's Proceedings, dated 28th September 1866. The provision for the cost of Columbo Arrack is in excess of the current year's estimates by Rupees 30,000. The Collector expects that Columbo Arrack and Palmirah Jaggery will probably have to be purchased at enhanced prices. The charges for the provision of liquor are the same as those for the current year. The item house-rent disappears altogether from the Budget, in consequence of the abolition of the Government Brandy Shops. For contingencies, a sum of Rupees 4,000 was estimated by the Collectors owing to the probable increase in prices of sundry articles to be purchased, but this has been reduced by the Board to Rupees 1,860. As the Abkarry farms of the several Districts will be put up for sale in the ensuing year, the Board have inserted in the Budget a uniform provision of Rupees 300 for each District to meet the charges for the registration of Abkarry leases. The total provision under this head amounts to Rupees 2,51,000, or Rupees 34,000 above the estimate of the current year.

8, Assessed Taxes.—*License-tax.*—16. Under this head the Collectors of a few Districts have estimated certain sums on account of establishments, but as it is not likely that any extra establishment will be required in 1868-69, the Board have struck out the Collectors' provision.

Customs.—*Sea Customs* 17. The provision for establishment is according to the sanctioned scale. The increase of pay sanctioned under date the 7th October 1867, No. 2,355, for the Sea Custom Peons is also included. In Madras the salary of an Assistant Appraiser and establishment, sanctioned in the Proceedings of Government, dated 15th June 1867, No. 1,347, has been provided, and the establishment of the Sea Custom-house at Vypaur, which has been abolished, has been omitted. The provision made by the Collector for the items marginally indicated are moderate, and have been, therefore, admitted in the Budget. Under Temporary Establishments, the Collector of Godavery has provided a sum of Rupees 576, and observes that an establishment at this cost will be necessary for the prevention of smuggling. The Board have, therefore, retained a round sum of Rupees 600. The usual provision of Rupees 750, for Temporary Establishment in Malabar, has been also provided.

Proceedings of the Board of Revenue, dated 14th May 1867, No. 2,947.

	Rs.
Country Stationery and Saderwared...	1,500
Contingencies	3,200

18. *Land Customs.*—The establishment for Land Customs is entered according to the sanctioned scale. For Stationery and Contingencies the Collector's provisions have been retained, and Rupees 540 have been provided for the Temporary Establishment required in the Godavery District for Sunkuravoo, for which the Collector proposes to apply shortly. The total provision under Customs is Rupees 1,74,000.

19. *Salt.*—The salaries of Deputy Collectors, which were entered by the Collectors with reference to the class of officers now employed, have been altered with reference to the distribution sanctioned by Government. The provision for their establishments is according to the sanctioned scale. Under the head of Establishments for divisions and stations, some Collectors have made large provisions with reference to their applications for increased establishments, but as none of these proposals have yet been sanctioned formally, the Board have reduced the estimates to the sanctioned scale. For the items noted in the margin the estimates of Collectors appear reasonable, and have, therefore, been admitted in the Budget with such slight alterations as will reduce the figures to round numbers. Some of the Collectors have made provision for the purchase, &c., of furniture; but the Board have omitted the item from the Budget as it can be met from Contingencies.

Temporary Establishment.
Country Stationery and Saderwared Huzoor.
Do. Divisions.
Travelling allowance of Officers.
Batta to Establishment.

20. The estimates of Collectors for the purchase of salt and manufacturers' share amounted to Rupees 13,24,663, or Rupees 1,64,000 over the current year's provision, but the Board have reduced it to Rupees 12,00,000, which will be quite sufficient even if the manufacture of salt is slightly increased. For conveying and storing salt the provision as made by the Collectors is Rupees 2,01,800, and exceeds the current year's by nearly Rupees 52,000. This has been reduced to Rupees 1,70,000. For exporting salt Rupees 40,100 have been entered by the Collectors. Of this sum Rupees 25,000 appertains to the District of Madras, and the Collector states that this provision is necessary in consequence of the anticipated increased manufacture of salt owing to the opening of new pans. This outlay, however, is already provided for under "Storing" charges. The Collector should not have included it under exportation charges. The Board have struck out the whole provision made for exporting salt with reference to the Order of Government, dated 13th November 1866, No. 3,073, in which it is decided that the exporters shall be left to make their own arrangements for removing the salt they purchase. The estimates under other heads require no remarks, they are nearly equal to the current year's provision. For Contingencies the provision is the same as for the current year. The total provision under Salt amounts to Rs. 16,63,000.

21. Stamps.—The establishment for the Stamp Office at the Presidency remains the same as for the current year. For the establishment at the Mint an additional provision of Rupees 2,280 has been made owing to the increased work occasioned by the introduction of Bi-colored stamps, for which six large presses worked by four men each, and two small ones worked by two men each are required, together with the occasional use of the old presses with embossed stamps for Bills of Exchange and similar documents. A sum of Rupees 520 has also been provided for the Contingencies at the Mint. The amount of commission or discount to Stamp Vendors in the Districts is estimated at Rupees 1,20,000, and has been admitted in the Budget in consequence of the increased revenue expected from the operation of the New Stamp Law, Act No. XXVI. of 1867. The provision for contingencies has been altered to the round sum of Rupees 2,000. The total provision under Stamps amounts to Rupees 1,58,800.

16, Allowances to District and Village Officers.—22. The estimate under this head is the same as that for the current year, except in Tanjore where the provision is made with reference to the scale of establishments approved by the Board in their Proceedings, dated 8th July 1867, No. 4,250. The amount entered under this head thus amounts to Rupees 4,42,250, or Rupees 52,250 in excess of the estimate for 1867-68.

17, Administration and Public Departments.—*Board of Revenue.*—23. The estimated provision for 1868-69, for the Board of Revenue, is the same as for the current year, except for the items noted in the margin. For the first of these items provision was made, in the current year's Budget, according to the scale of establishments sanctioned by Government on Mr. Pelly's report; but the Government of India have disallowed the excess over the estimate of 1866-67, observing that Mr. Pelly's revision has not come before them. For the ensuing year, however, the provision has again been made according to the revised scale. For Temporary Establishment Rupees 500 are provided. For purchase of periodicals and books a sum of Rupees 300 has been provided to enable the Board to purchase such periodical and standard books of reference as may be required for their office. The library is at present very deficient in this respect.

Establishment.
Temporary do.
Purchase of Periodicals and books.

21, Education, Science and Art.—*Agricultural Exhibition.*—24. Under this head the Collectors generally have made no provision whatever. Most probably they do not expect to hold any exhibitions in the ensuing year. The Board have, however, thought it well to provide the sums entered in the margin. For the Sydapet Farm a sum of Rupees 10,000 has been provided by the Board, on account of establishment and other charges, as detailed in the margin. The total provision under this head amounts to Rupees 35,000. The small provision of Rupees 250, made by the Collector of South Arcot for the expenses connected with the Paris Exhibition, has been struck out as unnecessary.

	Rs.
Nellore	5,000
Bellary	5,000
Madras	6,000
Salem	4,000
Malabar	5,000
	25,000
Superintendent	2,400
Establishment	1,200
Cooly and feeding charges	2,400
Sundry expenses for working Ploughs, &c.	4,000
	10,000

23. Stationery and Printing.—25. The establishments for the Printing Presses are according to the sanctioned scale. For Country Stationery and Saderwared, and for purchase of printing materials, Rupees 100 and 600 respectively have been provided for each District as in the current year's Budget. The total provision under this head amounts to Rupees 56,400, which, together with the provision of 2,600 Rupees for printing selections from records, amounts to Rupees 59,000.

26 For the several items under "27 Miscellaneous," which it is usual for the Board to estimate, the following sums are entered in the Budget:—

	Rs.
Charges for remitting Treasure beyond the District	30,000
Grant-in-aid to Public Bungalow Fund	10,000
Grant-in-aid to Native Choultries	10,600
Charges for stamping Weights and Measures	7,700
Rewards for killing wild beasts and snakes	19,000
Funeral charges of Paupers	1,900
District Tappal Establishment	1,17,700
Country Stationery and Saderwared for do	2,200
Freight and Landing charges, Madras Sea Customs	5,000
Charges for the transmission of Agricultural Implements, Board of Revenue	1,000
Rain Gauges for Districts	1,000

Districts.	Town Munsiffs.	Joint Magistrates	Saderwared.
	Rs.	Rs.	Rs.
Bellary	...	1,248	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

27. The establishment of Town Munsiffs and Cantonment Joint Magistrates are, as usual, given in the margin, for entry in the Budget by the Accountant General under Law and Justice. The establishment for the registration of deaths, at Rupees 35 per month for each District, has also to be provided for by the Accountant General under this head.

28. Petty Construction and Repair.—Under this head the several works which the Board consider necessary for the development of the Salt revenues are entered with an additional provision of Rupees 300 for each District on account of Repairs. The total cost of the works now proposed amounts to Rupees 3,20,000. In the Budget of 1867-68, a sum of Rupees 1,25,000 was provided by the Board under this head, and the Government raised it to Rupees 2,00,000 by the addition of some fresh works; but the Government of India reduced the provision to Rupees 1,00,000, pending information as to the nature of the works. In the Proceedings of Government, dated 20th September 1867, No. 2,204, the sanction of the Supreme Government was applied for to the 2,00,000. In addition to the works included under this head, the Board last

	Rs.
Original works	2,70,000
Repairs	50,000
Total...	3,20,000

year submitted a separate list of works which they considered should be executed by the Public Works Department at a cost of Rupees 2,21,754, but that Department omitted to make any provision for these works in their Budget, and they were consequently not executed. In previous years also, similar lists under the name of "Salt Budgets" were submitted, but many of the most important and pressing works were not provided for in the Public Works Budget. The Board, therefore, have, on this occasion, deemed it advisable to dispense with the so-called "Salt Budget," and to provide for all works of this nature under "Petty Construction and Repair." The total cost of the works included in this estimate is, however, less than the total amount entered in the Salt Budget and under "Petty Construction and Repair" in the current year. The Board trust that this arrangement will meet the approval of Government. In the list now submitted there are no doubt certain works which cannot be executed without the Agency of the Professional Department. In such cases the Collectors will be directed to ask the advice and assistance of the Engineer Officers in the execution of the works.

		Rs.
1867-68	In Salt Public Works Budget	2,21,754
	Under Petty Construction and Repair	2,00,000
		4,21,754
1868-69.—Under Petty Construction and Repair		3,20,000
Decrease		1,01,754

29. The usual Statement of Salt Guards required for the Revenue Department, as furnished by the Inspector General of Police, accompanies the Budget.

(A true Extract.)

Secretary.

To the Secretary to Government, Revenue Department,
with Budget and two Statements.

Exd. J. Wright.

13

<u>Revenue Department</u>

No. 3033.

Proceedings of the Madras Government

Under date the 20th December 1867.

Read the following
Proceedings of the Board
of Revenue.

Submitting with remarks estimate of charges for 1868/69. } (Here enter 18th Novr /67 No. 7513)

N.

With their Proceedings above recorded the Board of Revenue submit the Budget Estimate of Charges for 1868/69.

<u>Allowances, Refunds and Drawbacks.</u>

2 The Board's estimate under this head amounts to Rs. 1,63,000 against Rs. 2,72,782 the

actual

1867. Department.

No. 3203.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 18th November 1867.

No. 7,513.

Submitting with remarks estimate of charges for 1868-69.

actual expenditure in 1866/67, and Rs. 115,500 the estimate for 1867/68. The large expenditure in 1866/67 was the result of exceptional refunds made to the Zemindar of Purla Kimedy, and to the ryots of Ganjam and South Arcot, not likely to occur again. The increase over the estimate for the current year occurs under the heads specified in the margin. That under the first item is due entirely to the provision made in the North Arcot Estimate, to meet the claims of the Zemindars of Calastry and Kavetnuggur and the Jaghiredar of Arnee, for

	Refunds	Increase Rs.
Land Revenue	9,500	
Licenses Exc.	20,000	
Customs	500	
Stamps	4,500	
Miscellaneous	"	1,000
Total	34,500	1,000
Customs Drawbacks	14,000	"
Grand total	48,500	1,000
Net	47,500	

for compensation for the prohibition against their collecting the Inoteram tax in their respective Estates. This prohibition was withdrawn by the order of Government dated 25th November 1865, No. 2906, and in para 3 of the Proceedings dated 18th July 1866, No. 1774, it was ordered that any compensation that might be allowed should be given by a credit in the account of Peishcush payments. The Govt. see no reason why the final settlement of this question should be deferred till 1868/69, and even if the delay is unavoidable

unavoidable, no provision in the Budget seems necessary, as the claims, if allowed, will be met by adjustments in the accounts, and not by actual cash payments. The excess of Rs. 9,500 will therefore be struck out.

3. The "Refunds of License tax" ~~constitute a new item~~ originate from a new Act and in the absence of ~~information~~ data by which to estimate ~~as to~~ what the probable transactions under this head will be in the current year, the Board's ~~estimate~~ provision of Rs. 20,000 is passed.

4 The estimates of Refunds under "Customs" and "Stamps" are slightly in excess of the current year's estimates, and are raised with reference to the actual expenditure in 1866/67. The former estimate is passed.

5. Under the operation of the new Act, the stamp fee on Criminal Petitions will be refunded in numerous cases. The inconvenience of this ~~measure~~ arrangement has been pointed out to the Government of India but ~~that~~ although though in the present uncertain state of things an accurate estimate cannot scarcely be framed, the Government think it well to raise the Boards estimate from Rs. 44,500 to Rs. 46,000. The estimate under Miscellaneous is moderate and is passed.

6. The Board have raised the estimate under "Drawbacks" from Rs. 36,000 for the current year to Rs. 50,000 for the next year with reference to

to the actual expenditure in 1866/67. The question of the abolition of the system of drawbacks is now under the consideration of the Government of India, and there is the probability of the privilege being restricted to a great extent if not altogether discontinued. The Board's estimate will therefore be reduced to Rs. 30,000.

7. The total revised estimate passed under "Refunds, Allowances and Drawbacks" is Rs. 1,35,000 as shown in the subjoined table

table. the increase of Rs. 19,500 above the estimate for the current year is owing altogether to the new item "Refunds of License Tax."-

Items.	Actual 1866/67	Estimate for 1867/68	Estimate for 1868/69
	Rs.	Rs.	Rs.
Refunds.—			
Land Revenue—	1,44,211	11,000	11,000
License tax—	"	"	20,000
Customs—	13,487	9,500	10,000
Stamps—	44,151	40,000	46,000
Miscellaneous—	16,864	19,000	18,000
Total—	2,18,713	79,500	1,05,000
Drawbacks—	54,069	36,000	30,000
Grand total—	272,782	1,15,500	1,35,000

Land Revenue.

8 The Board's estimate under the major head "Land Revenue" consists of the two minor heads "Salaries paid

and Expences" and "Miscellaneous". The total estimate amounts to Rs 39,63,000 against Rs 34,56,504 the actual expenditure in 1866/67 (11 months) and Rupees 37,73,940, the sanctioned estimate for 1867/68 in the proportions shown in the following table:-

	Actual 1866/67.	Estimate for 1867/68.	Estimate proposed for 1868/69.	Comparison between the two estimates. Increase	Decrease
	Rs	Rs.	Rs.	Rs.	Rs.
Salaries & Expenses.	34,14,676.	36,81,000.	38,76,600.	1,95,600.	"
Miscellaneous.	41,828.	92,940.	86,400.	"	6,540.
Total.	34,56,504.	37,73,940.	39,63,000.	1,95,600.	6,540.

9 The excess of Rs 1,95,600 under this head occurs in the

Salaries & Expenses.

the following items.-

	Rs
1. Salaries and Allowances of Covenanted officers.-	42,041.
2. Deputy Collectors.	6,493.
3. Hoozoor and Taluq Establishments.	66,406.
4. Temporary Estabts.	8,811.
5. Medical charges.	7,083.
6. Travelling charges.	57,566.
7. Sundry items.	7,200.
Total-	1,95,600.

I The increase in the first item, is the result of the larger provision made for the salary and allowances of the Assistant Collectors and for the Increase of Centage of the other Covenanted Officers and the House Rent for the Head Assistant Collectors.- The Board have provided for forty Assistant Collectors, twelve

	Estimate for 1867/68.-	Estimate for 1868/69.
Asst Collrs.	200,256.	230,100.
Increase of centage & House Rent of other officers	42,103.	54,300.

twelve at the higher rate of salary and twenty-eight at the lower rate. According to a return furnished by the Accountant General on the 30th September last there were 38 Assistants on the list on that date, seven more have since arrived, and six are expected in the autumn of 1868, making 51 in all. The actual expenditure incurred in 1865/66 on account of

of these officers amounted to Rupees 2,07,742 out of the Revenue Budget and Rupees 112,500 out of the late Board of Revenue Budget; the total expenditure during 1866/67 (11 months) was

the similar expenditure in

wds Rupees
2,74,704. The month-
-ly return from the
Accountant Gene-
-ral for September
1867 or for the
first half of the
current year shows
that the provision
made for the sa-
-laries and allow-
-ances of the Cove-
-nanted Revenue
officers is likely
to prove insufficient
by excess by
at

by the end of the year.
The Board of Examiners
was abolished in January
1867 and agreeably to the
new arrangements the
young Civil Servants
are to be attached to
the Districts as Assis-
-tant Collectors almost
immediately after their
arrival and the expen-
-diture hitherto incurred
by that Board will be
debited to "Land Revenue".
Under these circumstances
and making sufficient
allowance for promotions
and vacancies, the
Board's estimate of
Rs. 230,100 is evidently
insufficient and it will
therefore be raised to
Rs. 300,000. This sum
will

may possibly ~~will very probably~~ prove but insufficient ~~and~~ any small excess may be met from savings under the general head.

II. The estimate under "Fixed Tentage" and "House Rent" of Covenanted Officers other than the Assistant Collectors is framed with reference to the fixed number of the Officers, and the authorized rates of their allowances. The apparent increase is the result of the retrenchment made by the Government of India in the Budget of 1867/68 ~~apparent~~ by under a misapprehension as explained in para 4 of the Proceedings of Government dated 30th April 1867, No. 963. The current years estimate is likely to prove insufficient as already remarked. The Boards estimate is therefore accepted.

III The provision made for Deputy Collectors and Tahsildars Establishments is according to the statements connected with Mr Pelly's revision which accompanied the report to the Government of India dated 27th May 1867, No. 1187. The estimate for Huzur Establishments is less than the amount exhibited in those

those Statements by
Rs. 13312 in consequence
of the savings effected by
reducing the Treasury
establishments in those
Districts in which
branches of the Bank
of Madras have been
established and by dis-
pensing with the
services of the additional
Clerk on the salary of
Rs. 35 per mensem in
those Districts in which
the number of Covenanted
Assistants, exclusive of
the Head Assistant,
has been reduced to one.
The greater portion of the
large increase of Rs.
66,406 over the Budget
of the current year is
nominal

Rs
Huzur Establisht. as per Mr.
Pellys statements ——— 692,280
Madras Registration Establisht. ——— 2832
Total — 695,112
Provision in the Budget ——— 681,800
Difference ——— 13,312

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* Godavery
Malabar
Bellary
Trichinopoly

Sud. Order dy 17 June/67
No 982.

nominal as it is owing
to the retrenchment
made by the Govern-
ment of India in
that Budget conse-
quence of the delay in
the submission of the
report alluded to. The
Board's estimates are shaped

Rs
Establishments sanctioned by Govt — 43,573
Do for making over land to the Irrigation & Canal Company as sanctioned by Govt ——— } 1,272
Reserve of 400 Rs. for each Dist — 7,600
Total ... 57,445

IV. The Board's
estimate for Temporary
Establishments amounts
to Rs. 57,500 in round
numbers as shown in
the margin against Rs.
48,689 the estimate
for 1867/68 and Rs.
22,414 the actual ex-
penditure in 1866/67.
The actual expenditure
in 1865/66 did not

exceed

exceed Rs 25,657. The proposed reserve of Rs 400 for each District is large. A provision of Rs 2,000 in all will be ample and the Board's estimate will accordingly be reduced to Rs 51,300 in round numbers.—

That portion of para 11 of the Board's Proceedings which refers to the Department the which should provide for the Establishment required for making over said to the Irrigation and Canal Company and

× 10th October 1867, No 2384

× Remarked here that no principle firm appears for the noticeable variation debiting this charge to the Revenue department thereby similarly charging any other expenditure connected with the Executive of Irrigation works

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and the order of Government therein alluded to will receive attention in the Financial Department when the Budget is transmitted to the Government of India. With reference to the increase under "Medical Charges" in the orders issuing to the Principal Inspector General of the Indian Medical Department about to provide every Head Assistant Collector and Magistrate permanently stationed

stationed at a dis-
tance from the Head
Quarters in the the
services of a Dresser
or Hospital assistant.
That officer has not
as yet submitted the
necessary application
for the requisite increase
of Establishment, and
pending such orders
as may be passed
hereafter on the subject,
the Boards estimate
is approved.

The

VI The increase of Rs 57,566 under "Travelling charges" occurs in the undermentioned items. As the estimate under this head has received the special attention of the Government of India in passing the Budget for the current year and has been reduced by them, the comparison of the present estimate with the actual expenditure of the last two years will be shown in the subjoined table.—

	Actual of 1865/66.	Actual of 1866/67 (11 months)	Reduced Estimate for 1867/68.	Estimate for 1868/69.
Travelling allowances to Officers	6,777	7,103	3,999	5,000
Extra Tentage of Collectors &c. and Travelling allowance of Dy Collectors	50,727	44,652	34,797	80,000
Batta to Establishments.	49,749	35,821	30,918	40,000
Hire for conveying records	11,442	10,131	7,720	10,000
Total	1,18,695	97,707	77,434	1,35,000

The

The reduced estimate for the current year is evidently insufficient, and that for the next year is extremely moderate as compared with the actual expenditure of past years except under "Extra Tentage of Collectors' Pers." the estimate for which is very high. The Board deem this provision necessary to meet the higher rates of travelling allowances sanctioned in the order of Govt.

Government dated 16th September 1867, No. 2180 after carefully considering the insufficiency of the old rates, and the rates allowed in the other Presidencies, but they have made it unnecessarily large - The new rates for an aggregate of Rs. 20 per diem against Rs. 15 3/4 the total of the old rates as shown in the margin. The increase is below one third of the latter, and while formerly these allowances

	New rates	Old rates
Collectors —	4 —	5 - 4
Sub - Do —	6 —	5 - 4
H. Qrs. Spl. Asst. —	4 —	2 - 10
Assistants —	3 —	2 - 10
Total —	20 —	15 - 12

allowances were to
drawn during halts
of one months, they
are now restricted
to a fortnight's halt.
Under these circumstan-
-ces the raising of the
actual expenditure of
1865/66 by about a
third will constitute
a sufficient ~~estimate~~ provision
for the next year. The
Board's estimate will
accordingly be
reduced to Rs. 65,000.

VII The Board's estimate on account of sundry items is reduced from Rs. 22,700 to Rs. 20,000 as shown in the subjoined table. The increase above the estimate for the current year is reduced from Rs. 7,200 to Rs. 4,500. The Government do not deem further reduction advisable as the actual expenditure in the 11 months of 1866/67 amounted to Rs. 20,386.

	Actual of 1866/67	Estimate for 1867/68	Estimate for 1868/69 as proposed by the Board	Estimate for 1868/69 as passed by Government
	Rs.	Rs.	Rs.	Rs.
Charges for binding books	2,316	2,200	3,000	3,000
Purchase of office furniture	9,797	7,600	12,000	10,000
Repairs of office D°. W^ks	152	1,900	2,000	1,000
Contingencies	8,121	3,800	5,700	6,000
Total	20,386	15,500	22,700	20,000

The

9 The total sum frafsed under "Salaries and Expenses" is Rs. 39,23,000 in round numbers against Rs. 36,81,000 the sanc- tioned estimate for the cur- rent year.

10. The Board's esti- mate under "Land Reve- nue" Miscellaneous amount- ing to Rs. 80,400 is less than the estimate for the current year by Rs. 6,540. The provision of Rs. 3,000 for Heeranicum Establish- ment will be transferred to "Petty construction and Repairs" and alterations will be made in some of the items as shown below.

	Actual of 1865/66	Actual of 1866/67	Boards estimate for 1868/69	Reduced estimate for 1868/69.
Law charges	1,792	1,696	3,800	2,000
Compensation for lands taken for Public purposes chargeable to the Revenue Department	1,303	46	4,000	2,000
Batta to Gariadies in Stri- -laricotah	5,202	1,564	2,500	3,000
Pearl Fishery Contingencies	1,987	1,582	3,000	2,000
Purchase of Amendevi Coir and Extra charges	22,609	5,824	28,000	25,000
Sundries	977	1,202	3,000	1,000
	33870	11914	44,300	35,000

The sum fafsed under Miscellaneous is Rs. 74,000 in round numbers, and adding to this Rs. 3,000 to meet the cost of the experiments ~~as to~~ ascertain the water supply needed for wet cultivation agreeably to the Proceedings dated

20th

20th November 1867, Rs. 2748, the total estimate appr: proved under this head is Rs. 77,000.

11- The grand total cha: rged under Land Re: venue is Rs. 40,00,000 of which Rs. 7,84,600 is chargeable to "Law and Justice".

12 The Board estimate the charges under this head in 1868/69 at Rs. 251,000 against Rs. 217,000 the estimate for the cur: rent year, and Rs. 193,700 the actual expenditure in 1866/67. Of the in: crease of Rs. 34,000 over the estimate for 1867/68 the greater portion or nearly

A B Karry

nearly Rs. 30,000 occurs under the cost of manu: facture and purchase of manufactured liquors the estimate for which is ~~proposed at~~ Rs. 222,000. The Board ascribe this increase to the probabi: lity of having to pur: chase Colombo arrack, and Calpriah Jaggery at enhanced prices. The actual expendi: ture in 1865/66 on ac: count of the same items amounted to Rs. 247,882 and no reduction will therefore

Therefore be made. The remainder of the increase is due almost entirely to the uniform provision of Rs. 300 for each District to meet the charges connected with the Dr. Registration Establishment. Many leases next year when the Farms will be sold. This sum will be reduced to Rs. 250 for each District and the total estimate is framed at the round sum of Rs. 2,50,000.

13 The Board's estimate amounts to Rs. 1,65,500 against Rs. 158,700 the sanctioned estimate for the current year and Rs. 139,917 the actual expenditure in 1866/67. The increase of Rs. 6,800 is

Customs-Sea

is owing almost entirely to the increase in the pay of the Peons of the Department from 5 to 6 Rs. per mensem, and to the employment of an Assistant Appraiser in a small establishment in the Madras Sea Custom Office. Both these items have received the sanction of the Govt of India. The Board's estimate is passed.

From Govt of India Fin. Dept
dy 29th May 67 No 491
From do do 13 Sept 67
No 2552 para 2.

Customs-Land

14 The Board's estimate of Rs. 3,500 under this head shows a slight increase of Rs. 200 in excess of the sanctioned estimate of Rs. 3300 for the current year and the

the actual expenditure for eleven months in 1866/67 amounted to Rs. 9,000: it is therefore passed.

15 The total of the estimates passed under "Customs" is Rs. 174,000 against Rs. 147,919 the actual expenditure in 1866/67, and Rs. 167,000 the estimate for 1867/68.

16. The Board estimate the charges under this head at Rs. 11,63,000 against Rs. 14,35,777 the actual expenditure in 1866/67 and Rs. 11,00,000 the sanctioned estimate for 1867/68. The establishments

Rs.
Sea — 165500
Land — 8500
Total 174000

Salt

ments have been provided for according to the sanctioned scale and the variations in the several items of the estimate, except the two noted in the margin, are too small to require special notice. The Board do not ~~enter into~~ sufficiently explain ~~the~~ the increase of Rs 6,000 under these two items.

	Estimate for 1867/68	Estimate for 1868/69
Purchase of Salt and Manufacturer's Share	11,60,000	12,00,000
Charges for conveying and storing Salt	1,50,000	1,70,000

They content themselves ~~by simply~~ with remarking that they reduced the Collectors' estimates which were still larger. A brief ~~comparison~~ explanation of the proportion of actual expenditure in past years to the quantity manufactured, the quantity proposed

proposed to be manu-
facture next year, and
the estimate that would
be proper with reference
to the experience of ~~the~~ past
years would have been
satisfactory. The quan-
tity proposed to be manu-
facture during the next
year is Indian Maunds
110,41,907 against the
estimate of 96,63,465 for
the current year, and
considering the large
Revenue of Rs. 1310,0000
anticipated in ~~that~~ 1868/69
~~year~~, the Government
are not disposed to
make any reduction.
Moreover, they observe
that

from the statement furnished by the Board with the Budget & Receipts that even if the whole of the ~~said~~ proposed quantity is manufactured, the balance left at the close of the year will not be equal to many Districts to two years or even eighteen months consumption, as required by the rules of the Department.

17. The actual expenditure in these years under the two heads alluded to, and the quantity manufactured in each of those years according to the Statements which accompanied the Board's Report on the

on the several Heads of the Revenues are given in the margin, and the ratio of the average expenditure to the average quantity manufactured was Rs. 14 for every 100 maunds. The ratio of Rs. 13 for every 100 maunds according to the Board's present estimate is moderate and is therefore acceptable. The total estimate passed under Salt is Rs 1163000

	Quantity manufactured M.Ms.	Expenditure Rs.
1863/64	49,80,601	6,55,584
1864/65	67,49,532	8,92,757
1865/66	86,82,457	13,06,120

18. The Board's estimate under Stamps amounts to Rs. 153900 against Rs. 120,000 the actual expenditure in 1866/67 and Rs. 130,000 the estimate for 1867/68. Of the difference of Rs 23,900 between these two estimates the increase of Rs 1900 occurs in the provision for

Stamps

Presidency Offices	Rs. 36,900
Provinces	" 122000
Total	158800

for the Presidency Offices, and that of Rs. 27,000 in the Provinces. The former is owing to the additional establishment found necessary at the Mint in consequence of the introduction of Bi colored stamps, and the latter is the result of the larger ~~Revenue~~ Sales anticipated next year under the operation of Act XXVI and consequent increased charges of 1867. The Board estimated the receipts at Rs. 41,25,000 and they ~~do they have calculated must have provided~~ the expenditure per account of commissions and discount with

on the several Revenues are given in the margin, and the ratio of the average expenditure to the average quantity manufactured was Rs. 14 for every 100 maunds. The ratio of Rs. 13 for every 100 maunds according to the Board's present estimate is moderate and is therefore accepted. The total estimate passed under Salt is Rs 16,63,000

	Quantity manufactured M.Md.	Expenditure Rs.
1863/64	49,80,601	6,55,584
1864/65	67,49,532	8,92,757
1865/66	86,82,457	13,06,120

18. The Board's estimate under Stamps amounts to Rs. 1,58,800 against Rs. 1,20,000 the actual expenditure in 1866/67 and Rs. 1,30,000 the estimate for 1867/68. Of the difference of Rs 28,800 between these two estimates the increase of Rs 1800 occurs in the provision for

Stamps

Presidency Offices	Rs. 36,800
Provinces	" 122,000
Total	158800

for the Presidency Offices and of Rs. 27,000 in the Provinces. The former is owing to the additional establishment found necessary at the Mint in consequence of the introduction of Bi colored stamps, and the latter is the result of the larger ~~Revenue~~ Sales anticipated next year under the operation of Act XXVI and consequent increased allowances for compensation of 1867. The Board estimated the receipts at Rs. 41,25,000 and they ~~do not expect exceeded~~ the expenditure on account of commissions and discount with

with Reference to this sum but as the Govt raised the estimate of probable Revenue to Rs 43,00,000 they will increase the provision in the estimate of charges from Rs 120,000 to Rs 125,000. The total estimate passed under this head is Rs 164,000 in round numbers.

19 The Board's estimate under this head amounts to Rs 442,250 against Rs 341,341 the actual expenditure in 1866/67 and Rs 390,000 the sanctioned estimate for 1867/68. The provision is the same as in the current year for all Districts except Ganjam and Tanjore. The small increase of Rs 324 in the former Remains unexplained

* Presidency — 37,000
Provinces — 1,27,000
Total 1,64,000

Allowance to District and Village Officers

Estimate for 1868/69 — 468
— Do — for 1866/67 — 144
Increase 324

unexplained but is apparent owing to the actual expenditure in 1866/67 having amounted to Rs 439. The estimate of Rs 2,76,046 for Tanjore is according to the scale sanctioned by Govt in the Proceedings dated 8th October 1867, Rs 2359, & this charge is amply covered by the assets pointed out in that order. The Board should at once take the necessary steps for transferring these assets to the credit of the Local Village Service fund and debiting against that fund ~~the charge in~~ future Budgets. The provision of Rs 22,000 in round numbers for the village Police of S. Arcot sanctioned by the Govt of India in their Pro: of 5th June 1858, Rs 893 and hitherto entered in the Police Budget will now be transferred to the Revenue Budget agreeably to the order of Govt of

dated 23rd November 1867, No. 2781 he resumed items which counterbalance it being credited to General Revenues. Regarding this item also the Bd will consider whether the Apeta should not be credited to the Village Service local fund - and the charge excluded from future Budgets - The Bd have entered the usual sum of Rs. 84,500 for Malabar although they explain in one of the statements which accompany the Budget of Receipts that the proceeds of the cess of 10 per cent on the Revenue of rice lands in South Malabar is (lastly) excluded from the estimated revenue of 1868/69 apparently to be thrown into a separate fund agreeably to the order of Govt. of 28th June/66, No. 1589. A corresponding reduction should certainly have been made in the Budget

Budget of charges for the same years and as the Govt. are aware that the cess more than covers the charge on this account they resolve to exclude this item also from the Budget of charges. —— It will be debited against the Village Service local fund. The revised estimate now praised amounts to Rs. 3,80,000 in round numbers.

Administration of Public Depts. 20.

Board of Revenue.

The estimate of the Board for the salaries of the members, the Secretaries, their establishments and contingencies amounting to Rs. 2,50,000 is the same as that approved by the Govt. for the current year in their Proceedings dated 8th Dec./66, No. 3309 para 34 although the minor items differ slightly. The increase of Rs. 7,886 above

the

The estimate sanctioned by the Govt. of India is the cost entailed by the revision of the establishment but disallowed by that Govt in para 14 of their Financial Secretary's letter dated 21st March 1867, No 1546, in consequence of their previous sanction not having been obtained. This revision has been included in the general report on Revn establishments submitted to the Govt of India, & the Bd's estimate of Rs 25,000 for the next year is approved.

21. The estimate of Rs 35,000 under this head consisting as usual of the probable cost of Agricultural exhibitions which may be held in the Districts and the expenses of the Government Farm at Sydapet exceeds

Education Science & Art

exceeds the current year's estimate by Rupees 9,000 The Government consider the provision of Rupees 30,000 sufficient. Any excess above the estimate in one District may be met from savings in other Districts.

22. The estimate of Rupees 59,000 which is less than the estimate for the

† Exhibitions.

Nellore	4,000
Bellary	4,000
Madras	5,000
Salem	3,000
Malabar	4,000
	20,000
Sydapet	10,000
Farms	
Total	30,000

Stationery & Printing.

the current year

by Rupees 2,000

is passed.

23. The total es

timate now passed

under heads which

strictly constitute charges

of the Revenue Depart-

ment is Rupees 69,70,000

or more than that

of the current year by

36,946

Rupees 3,90,946 as shewn

in the following table.

Items

Items	Actual of 1866/67	Budget of 1867/68	Budget of 1868/69 as now passed	Increase	Decrease
	Rs	Rs	Rs	Rs	Rs
Allowances Refunds and Drawbacks					
Refunds	218713	79,500	1,05,000	25,500	"
Drawbacks	54,069	36,000	30,000	"	6,000
Total	272782	115,500	135,000		
Land Revenue					
Salaries and Expenses					
Collectors and other Covenanted Officers	1027316	1171759	12,83,700		
Deputy Collectors	205568	174107	180,600		
Collectrs Establishments	626672	666338	681800		
Country stationery	12,403	20,000	20000		
Medical charges	19,379	28417	35,400		
Talook Establishments	1332,535	1426756	1477,700		
Do Country stationery	36,470	40,000	40,000		
Extra and Temporary Establishments	22414	48689	51800		
Travelling Charges	97,707	77434	1,20000		
Contingencies	8121	3,800	6000		
Other Items	24566	23,700	26000		
Total	3414676	3691,000	39,23,000		
Miscellaneous	41828	92940	77,000		
Total Land Revenue	3456,504	3778940	40,00,000		
Abkarry	190700	217,000	250,000		
Customs	147919	167,000	174,000		
Salt	1635177	1600000	1663000		
Stamps	120002	130,000	164 000		
Allowances to District and Village Officers	341841	390000	380,000		
Administration of Public Dept.					
Board of Revenue	230389	242114	250,000		
Education Science and Art					
Agricultural Exhibitions &c	12942	26000	30,000		
Stationery and Printing	50894	61000	59,000		
Grand Total	5989968	6667054	69,70,000		

The

24. The estimates prepared by the Board under the several items of "27. Miscellaneous", cognizable by the Revenue Department, are shewn in the subjoined table.—

Items.	Actuals of 1866/67.	Estimates of 1867/68	Estimates of 1868/69.
1 Charges for remitting Treasure beyond the District	23,934.	50,000	30,000
2 Grant in aid to Public Bungalow Fund	5,395	10,000	10,000
3 Grant in aid to Native Chattrums	6,869	10,000	10,000
4 Charges for Stamping weights & measures	4,074	9,083	7,700
5 Rewards for killing dogs & Snakes	19,692	19,000	19,000
6 General Charges of Paupers	2,057	"	1,900
7 District Appeal establishment	102,613.	117,680	117,700
8 Do Do Country Stationery & Saderwarb	2,551	2,207	2,200
9 Freight & Landing Charges	2,624	5,000	5,000
10 Charges for the transmission of Agl. implements	"	2,000	1,000
11 Rain Guages required for the Districts.	"	1,000	1,000

The 5th and 6th items are charges of the Judicial Department and provision for them will be made in the Budget estimate of that Department.

The

The amount sanctioned by the Government of India for grants-in-aid of Native Chattrams is Rupees 9,800 which was raised to the round sum of Rupees 10,000 in the Budget for 1867/68. The Board have entered Rupees 10,000 in the present Budget without any explanation and the excess of Rupees 600 will be struck out. The estimates on account of the other items are moderate and are passed.

25. The attention of the Acct. Genl.

Petty Construction & Repair

26. The Board's estimate under this head amounts to Rs. 3,20,000, Rs. 2,70,000 for original works and Rs. 50,000 for repairs. They explain that they included in this estimate the several works which they considered could lastyear should be executed by the Public Works Department at a cost of Rs. 2,21,751 but for which that Department made no provision whatever. They proposed to discontinue the separate list of salt works hitherto

submitted

General will be drawn to para 27 of the Board's Proceedings.

submitted for incorporation with the Public Works Budget, and to provide for them in the Revenue Budget, the Government approve this proposal but they are not prepared to ask for so large a grant as suggested by the B.C. The sum of two lacs and a half given, should suffice for the requirements, and it will accordingly be entered in the Budget. The B.C. will furnish a list showing how they propose to distribute the amount, and in this distribution they will include the sum of Rs. 3,000 for the Peerankuppam establishment transferred from "Land Revenue Miscellaneous", and Rs. 4,200, the cost of 21 permanent watching

Treasury and Revenue Dept.

watching stations for the use of the customs and frontier establishments in the Godavery District sanctioned in the Proc. of Govt. dated 28th November No. 2825.

The estimate under this head amounting to Rs. 284,656 according to the list furnished to the Board by the Asst. Postmaster General's office, is passed.

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

6 copies to the Accountant General with Budget Estimate
1 " Dept. of Revenue
5 " Financial Dept.
5 " Judicial Dept.
21 " P.W. Dept.
5 " Public Dept.

Col. Dickson

of the Madras Govt
/ 20th December 1867.

From Bd of Rev 8th Jany/68 Cir 104
From Board of Revenue 4 27 Aug
1868 Cir 2903.

Cir

Revenue Budget of
Salaries for 1868/69 - reviewed
and forwarded to the
Accountant General

No 380 & 381-