

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	3062	Press
		Mis.
340-241		
Dated	29 th November 1869	

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3062

No. 340. Read the following Proceedings of the Board of Revenue, dated 5th November 1869, No. 8,182:—

THE Budget Estimates of Revenues and Receipts for the ensuing year 1870-71 having been already submitted to Government, the Board now resolve to lay before them their Budget Estimate of Charges for that year.

2. ALLOWANCES, REFUNDS, AND DRAWBACKS.—*Refunds.*—Under Land Revenue Refunds the Collectors' estimates amount to Rupees 48,130, a sum in excess both of the actuals of 1868-69 and of the current year's estimate by Rupees 28,000 and 40,000 respectively. But the District Estimates, the Board observe, fall far short of even the known requirements of the next year, as will be seen from the following circumstances.

3. Of the sum of Rupees 36,068 sanctioned to be refunded to the proprietor of the Cottaum Estate on account of moturpha erroneously included in the assets of this estate at the time of the permanent settlement, Rupees 21,615 will have been paid in the current year by giving the proprietor a corresponding credit in the peisheush account, and there will remain Rupees 14,453 for a similar adjustment in 1870-71. To meet this and other like charges the Collector has provided Rupees 16,000.

4. A refund of Rupees 35,400, recently sanctioned by Government, to the Zemindar of Carvetnuggur, in North Arcot, stands over postponed for next year, simply because the Budget grant for the current year has been already far exceeded.

5. Another refund of Rupees 2,334 to an Inamdar in the Tinnevely district, sanctioned in Government Order, dated 18th August 1869, No. 2,367, is also in abeyance for want of funds, and is, therefore, provided for in the Budget of 1870-71.

6. With these exceptions the ordinary charges in all the districts have been calculated with reference to the actuals of the past two years, and amount by themselves to only Rupees 7,813. The Board's estimate altogether will thus be Rupees 60,000 in round numbers.

7. INCOME-TAX.—The Collectors estimate the refunds under Income-tax at Rupees 24,630. The Board do not consider that any thing like this sum will be found actually necessary, because, under the present law, no tax is due till after the appeal time expires or till the appeal is disposed of, and the refunds will consequently be limited practically to cases of special appeal, which generally will be few. A provision of Rupees 275 for each district and 1,500 rupees for the Presidency town will, the Board think, be ample. It has been calculated with reference to the observed proportion between refunds and collections up to date.

8. CUSTOMS.—The refunds under this head are chiefly in Madras, Malabar, and South Canara: judging from the actuals of 1868-69 in these districts, and with reference to the probable requirements of the other coast districts, the Board consider it would not be safe to provide a less sum than Rupees 13,700.

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9. STAMPS.—The Board think that the latest safe guide are the actuals of 1868-69, but an addition has to be made on account of refunds to suitors in the Small Cause Court under the new arrangement by which fees are to be paid in stamps. From the information before the Board they estimate the amount at Rupees 17,000. The whole stamp refunds will, therefore, be fixed at Rupees 78,000.

10. MISCELLANEOUS.—The charges under this head are so numerous and precarious that it is not easy to estimate their probable amount. The Board will adopt a sum of Rupees 27,000, that is, a little less than the actuals of 1868-69.

11. DRAWBACKS.—These occur chiefly in South Arcot, Madras, Tanjore, and Malabar. The recent abolition of the Land Drawback Certificate system, which, originating in an act of courtesy to the French Government at Pondicherry, has led to many abuses and frauds on the revenue, will render unnecessary for the future refunds under this head of nearly Rupees 20,000 per annum. As a set-off it is expected that there will be an increase in Drawback on re-exports by sea, which may be taken at Rupees 10,000. The Board put down Rupees 30,000 altogether for expenditure under this head.

12. The total estimate of refunds under all heads, as revised by the Board in the foregoing paragraphs, amount to Rupees 2,15,700, and, though this sum exceeds the latest actuals as well as the current Budget, the Board believe that it will be barely sufficient to meet known extraordinary and deferred payments and ordinary expenditure, especially as all ordinary refunds becoming due during the remainder of this year will, as far as possible, be postponed till next year. Much inconvenience and embarrassment have been felt in consequence of the inadequate provision under this head, and the Board are, therefore, unwilling to recommend a reduced provision in the Budget.

13. LAND REVENUE.—The Land Revenue charges are usually sub-divided into two heads, namely, "Salaries and Expenses" and "Miscellaneous," and will now be reviewed in this Order.

14. SALARIES AND EXPENSES.—The seven items of expenditure noted in the margin are fixed charges, and the Board would simply repeat for 1870-71 the estimate of the current year for these charges.

	RS.
Collectors' salary	5,50,200
Fixed tent allowance	21,000
Sub-Collectors' salary	2,24,000
Fixed tent allowance for do.	16,800
Head Assistant Collector	1,62,800
Fixed tent allowance for do.	9,500
House-rent for	8,000

15. The Collectors' estimates for 1870-71 on account of the salaries of Assistant Collectors, inclusive of fixed tentage and house-rent, amount to Rupees 2,51,772, calculated for twenty-one Assistants at higher, and eighteen at lower rates. The Madras Government estimated

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the expenditure under this head for the current year at Rupees 3,00,000, but the Government of India reduced it to Rupees 2,37,400. As the actuals of 1868-69 came to Rupees 2,88,340, the sanctioned current year's provision is evidently insufficient. There are now forty-one Assistants on higher, fourteen on lower rates, and not more than eight may be expected to come out. The Board would estimate Rupees 3,56,500 for the year 1870-71, taking the number of Assistants at fifty-four, namely, thirty-eight at higher and sixteen at lower rates of salaries and allowances.

16. UNCOVENANTED DEPUTY COLLECTORS.—The salaries of the Uncovenanted Deputy Collectors have been retained according to the sanctioned scale, the whole strength being expected to be in employment in 1870-71.

17. HUZOOR ESTABLISHMENT.—The Board proposed for the current year on account of Huzoor Establishments Rupees 6,88,900, and the Government approved of this estimate. But by the Government of India it was reduced to Rupees 6,38,900 with reference to the actuals of 1867-68. The Board consider that a permanent establishment should always be budgetted for at the sanctioned cost, and a short provision on this account may eventually bring about much mismanagement. The Board have, therefore, repeated the provision of Rupees 6,85,368, (6,85,400 in round numbers), the entire cost of Huzoor Establishment according to Mr. Pelly's scale of Establishments, modified only to the extent of the changes made since the last Budget was submitted.

18. TALOOK ESTABLISHMENT.—The Board adopt for Talook Establishment the cost as per Mr. Pelly's sanctioned scale, amounting, with changes up to date, to Rupees 14,70,792, (in round numbers, Rupees 14,70,800.)

19. TEMPORARY ESTABLISHMENT.—The temporary establishments required for Ganjam—For surveying unassessed waste lands ... 1,200
Godavery—do. do. do. ... 684
Kistna—do. do. do. ... 1,380
For guarding soapnut trees ... 192
Ferry men employed for carrying implements ... 84
For watching Mangrove jungles ... 210
For collecting teerwajasty in Nuzid Zemindary ... 148
Total... 2,014
Nellore—For watching the products of Striharicottah jungles ... 42
Madras—Zillahdar for collection of revenue ... 2,304
North Arcot—For arranging record ... 120
Madura—For superintending harvest of Amani villages ... 42
Neilgherry—Waste land establishment ... 1,080
South Canara—do. ... 1,752
Do. —for arranging record ... 355
Malabar—do. ... 540
Total... 10,163

seen that the total provision for temporary establishments amounts to Rupees 23,500 in round numbers.

20. The cost of the establishment for making over lands to the Irrigation and Canal Company is excluded from the Budget, the Government of India having decided that such expenditure should be charged in the Public Works Department.

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21. DRESSERS, INCLUDING MEDICAL CHARGES.—The actuals of 1868-69 amounted to Rupees 31,328. For 1870-71 the current year's cost, namely, Rupees 36,900, has been adopted in accordance with the estimate furnished by the Inspector-General, Indian Medical Department.

22. COUNTRY STATIONERY OR SADERWARID.—The actuals of last year under this head both on account of the Huzoor and Talooks amounted to Rupees 31,613. The sum provided for the ensuing year is Rupees 34,000, or 2,000 below the current year's estimate. Recently the Board revised the scale of Saderwarid expenditure and issued strict orders that the allowances to each district should on no account be exceeded, and it is with reference to this that the Budget provision for 1870-71 has been taken.

23. TRAVELLING ALLOWANCE TO OFFICERS.—The Board would estimate the charges under this head at Rupees 6,000 with reference to the actuals of 1868-69.

24. EXTRA TENTAGE TO COLLECTORS, ETC., AND TRAVELLING ALLOWANCE TO DEPUTY COLLECTORS; BATTA TO ESTABLISHMENT.—Under these heads the Board provided, and the Government approved, Rupees 65,000 and 40,000, or together Rupees 1,05,000 for the current year. But the Government of India reduced the estimate to Rupees 73,950. The actuals of 1868-69 on account of the first of these items, the Board observe, alone amounted to Rupees 75,313, and the charge for the first five months of the current year have already come up to Rupees 32,684. The Board, therefore, consider that for the next year a less sum than Rupees 70,000 cannot be adopted.

25. The expenditure on account of Batta to Establishments has far exceeded the Budget grants. The actuals of 1868-69 were Rupees 52,559 against a grant of Rupees 40,000, and those of the first five months of the current year alone have reached a sum of Rupees 30,976 against the Budget sanction for the whole year of Rupees 27,950. The recent orders of Government sanctioning batta to certain Talook Officers when travelling with the Tahsildar will operate to augment the expenditure under this head. With these facts before them the Board cannot adopt for the next Budget less than Rupees 55,000, which is nearly the sum estimated by Collectors.

26. HIRE FOR CONVEYING RECORDS.—The actual expenditure under this head in the year last past was Rupees 14,145. The Collectors' estimates come up to Rupees 12,990. The Board adopt the latter in round numbers at Rupees 13,000.

27. As regards the remaining items, the Board propose to retain the office-rent as sanctioned for the current year, and to fix the charges for Binding Books at Rupees 3,000 with reference to the actuals of 1868-69, to adopt for office furniture and repairs the Collectors' estimate of 13,000 and Rupees 1,050, and to reduce the Collectors' estimates for Peons' Belts and Badges from Rupees 4,100 to 3,000, and to take the contingencies at Rupees 7,000 with reference to actuals of 1868-69. Complaints regarding furniture and Peons' belts have been frequent and well founded, and the

	RS.
Office-rent	10,000
Charges for binding books	3,000
Purchase of office furniture	13,000
Repairs of do. and other articles	1,050
Peons' belts and badges	3,000
Contingencies	7,000

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Board, therefore, do not desire inconveniently to cut down the requirements of the District Officers as regards them.

28. LAND REVENUE, MISCELLANEOUS.—The several items of expenditure exhibited under this head are budgetted on the actuals of 1868-69 and on the sanctioned grants of the current year. They call for no remark. The Board are not aware on what data the provision for Service Postage Labels has been fixed by the India Government. They, therefore, leave the amount as it is in the current year. The Pearl Oyster Nursery at Tuticorin having been abandoned as a failure, nothing is estimated on its account. A sum of Rupees 5,000 is added to the Collector's estimate on

account of charge connected with Amendei Coir. This amount, the Collector has stated in his regular estimate of the current year, is required to be paid for an extra quantity of coir expected to be delivered by the Islanders in the year, but he has been desired by the Board to make such arrangements as will postpone any further payment on account of coir until April 1870. The sale to Government of coir at certain rates is the form in which the revenue of the island is paid.

29. The total expenditure on account of Land Revenue, reviewed in its several sub-heads in the paragraphs (from 14 to 27), is liable to a deduction of one-fifth, being the proportion debitable to Law and Justice. This deduction amounts to Rupees 7,88,930: the net expense chargeable to Land Revenue including the provision for Miscellaneous is thus Rupees 32,67,120.

30. A few items of miscellaneous character which are shown in the margin are provided for in the Budget of some Collectors, while they are omitted in the Budgets of most. Some appear too insignificant to need special provision, while others are not cognizable by the Board. The former when they occur may be met from savings under Land Revenue, and the latter are provided for, the Board presume, in the General Budget at the Accountant-General's Office.

31. ABKARRY.—The present establishment maintained in the Vizagapatam district for the working the Abkarry in the Jeypore country will be continued in 1870-71 at a cost of Rupees 480.

	RS.
Charges for remitting treasure within the district	14,000
Post Office charges including registries	1,000
Purchase of Service Postage Stamps	35,400
Law charges in the Revenue Department	2,000
Purchase of Periodicals and Books	1,000
Service Telegrams	2,000
Batta to Yenadies at Striharicottah	3,000
Pearl Fishery Establishment and Contingencies	9,000
Amendei Coir Establishment, etc	26,600
Sundries	1,000
Total	95,000

	RS.
Total Land Revenue charges	39,61,050
Deduct the half salary of the Commissioner and his Assistant on the Neilgherries from which one-fifth is not to be deducted	16,400
	39,44,650
Deduct one-fifth	7,88,930
	31,55,720
Add the pay of the Commissioner, etc., on the Neilgherries	16,400
	31,72,120
Add miscellaneous charges	95,000
	32,67,120

	RS.
For registering Title-deeds, etc., in Ganjam (200) and Godavery (50)	250
For purchasing lands sold for arrears of revenue in Ganjam (500) and Kistna (100)	600
Compensation for lands taken up for public purposes in Nellore (200) and Tanjore (500)	700
Transit hire of stores in Tanjore	1,000
Total	2,550

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32. In the cost of the Abkarry Establishment in the town of Madras there is a saving of Rupees 588, effected by recent changes.

33. The Collector provides for the cost of manufacture and for the purchase of manufactured liquor a sum of Rupees 2,64,000, which is considerably in excess of the actual charge of 1868-69 and of the Budget grant of the current year, and explains that it is necessary in consequence of an expected increase in the consumption and cost of liquor, which will, of course, be represented by a corresponding increase of revenue.

34. The Abkarry farms of all the districts having been leased out for a period of three years, commencing with the current fusly, no large expenditure on account of Registration fees is expected: in 1870-71 a small provision at the rate of 50 rupees each district has been made to meet possible cases of failure and consequent new leases and their registry.

	RS.
Establishment	23,148
Country stationery	130
Cost of manufacture.	
Purchase of manufactured liquor }	2,64,000
Registration fees	1,000
Contingencies	1,722
Total...	2,90,000

35. The total expenditure on account of the Abkarry revenue will thus amount to Rupees 2,90,000.

36. INCOME-TAX.—The cost of establishment in the districts for the administration of the income-tax sanctioned by Government amount to Rupees 32,700; but as the Board anticipate that

a reduction in this item as well as the special establishment kept up for the town of Madras will be possible after the assessments have been made, they have set down the figures at 25,000 and 10,000 respectively for 1870-71.

37. For Country Stationery and Contingencies the estimates of the current year are simply repeated, except in the case of the town of Madras, for which a sum of Rupees 900 is provided for house-rent for the Office of the Income-tax Collector.

	RS.
Establishment	35,000
Country stationery	550
Contingencies, including house-rent	1,350
Total...	36,900

38. The total provision for charges connected with the income-tax will thus be Rupees 36,900.

39. SEA CUSTOMS.—The provision on account of Sea Custom Establishment is made according to the sanctioned scale less a sum of Rupees 240 saved in the Madras Custom Office by the late reduction of the number of the lascars from four to two.

40. The charges on account of Country Stationery and Saderwarid are budgeted according to the recent revised scale, and the contingencies estimated with reference to the actuals of 1868-69.

41. The usual provision for Temporary Establishment in Malabar for the prevention of smuggling is made. A similar establishment allowed in the Godavery district is stated by the Collector to be unnecessary.

	RS.
Establishment	1,59,952
Country stationery	1,000
Contingencies	2,198
Temporary establishment	750
Total...	1,63,900

42. The total provision under Sea Customs is thus Rupees 1,63,900.

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43. LAND CUSTOMS.—The proposed cost of establishments for 1870-71 is Rupees 10,440 against Rupees 7,524, the estimate for the current year. The increase is the result of the recent remodelling of the Chowkey establishments on the Pondicherry frontier with a view to greater efficiency.

	RS.
Establishment	10,440
Country stationery	300
Contingencies	260
Total...	11,000

44. The provision on account of Stationery, Saderwarid, and Contingencies has been made in the same manner as for Sea Customs.

45. The total provision under Land Customs is Rupees 11,000.

46. SALT.—The provision made on account of Deputy Collectors and their establishments is according to sanctioned scale.

47. A sum of Rupees 360 is provided for Salt Districts on account of the wages of a Smith to look after the salt-weighing machines.

48. The establishments of Divisions and Stations have undergone slight modifications in certain districts since the last Budget. Hence the proposed provision is Rupees 1,66,800 against Rupees 1,68,600 in the current year.

49. Travelling allowance and batta to establishments are estimated with reference to the actuals of 1868-69.

50. The Collectors' estimates for the provision or the manufacture of salt amount to Rupees 11,82,130, a sum far in excess of the actuals of 1868-69, and of the estimated charges of the current year. So are the estimates for storing salt.

Years.	Quantity manufactured.	EXPENDITURE INCURRED.		
		Purchase of salt.	Storing.	Total.
	Ind. Mds.	RS.	RS.	RS.
1865-67 ...	96,00,779	10,45,164	1,26,310	11,71,474
1867-68 ...	68,54,887	8,12,796	1,06,739	9,19,534
1868-69 ...	60,88,676	8,26,721	61,155	8,87,876
Total...	2,25,44,342	26,84,681	2,94,203	29,78,884
Average...	75,14,781	8,91,694	98,068	9,92,961

The Collectors calculate upon manufacturing 97 lacs of Indian maunds during 1870-71, a quantity in excess of the output of any of the last three years. The actual transactions of the last three years are given in the margin, and, with reference to them, the Board consider that Rupees 10,70,000 for manufacturers' share, and 1,30,000 for conveying and storing salt, will be ample provision even for a most favourable season.

	RS.
Deputy Collectors and establishment.	2,32,900
Country stationery	3,200
Travelling allowance	8,650
Purchase of salt and manufacturers' share	10,70,000
Charges for conveying and storing salt	1,30,000
Gathering spontaneous salt... ..	5,600
Freight on salt imported	3,000
Purchase and repair of weighing machines	3,000
Office and godown-rent	250
Contingencies	16,000
Total...	14,72,600

51. The charges under other items are estimated with reference to the actuals of 1868-69 and to requirements specially pointed out by Collectors in their Budgets.

52. The total estimate of charges against Salt Revenue is thus Rupees 14,72,600.

53. STAMPS.—The provision made for the salary of the Superintendent and his establishment, and for the establishment in connexion with the Paper Cur-

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rency Department, is the same as that for the current year. To the Superintendent's salary 2,400 rupees is, however, added, to meet the deputation allowance for the acting incumbent.

54. The cost of new dies, the manufacture of new stamps, and the substitution of them for old ones will, the Board anticipate, add considerably to the expenditure under contingencies. The provision under this head is, therefore, raised to Rupees 5,000.

55. In his present Budget the Commissioner of Paper Currency reports that the establishments entered in the margin will have to be specially provided for in consequence of the abolition of the Mint, which used to supply this agency. The cost of carriage of papers from the Paper Currency Office to the Stamp Office is also included in his provision for contingencies. Hitherto the Mint has borne this charge. The Board have adopted the Commissioner's estimate.

56. Thus the charge at the Presidency on account of stamps will amount to Rupees 41,600.

57. The Collectors' estimates of the discount to licensed vendors amount to Rupees 1,16,400; the current year's estimate of Rupees 1,20,000. The actuals of 1868-69, however, exceed both, having been Rupees 1,25,121. The Board having adopted for 1870-71 the current year's estimate of receipts, will adopt also the estimated charges of the current year for the next, adding 2,400 rupees in the Madras district in consideration of the discount to be allowed to the stamp vendor in the Small Cause Court. The Collectors' estimates of contingencies have been slightly modified by the Board.

	RS.
Establishment	27,716
Contingencies, official postage	5,000
Official postage	2,000
Establishment at the Currency Department	4,944
Contingencies	1,940
Commission on discount to licensed stamp vendors in the districts	1,22,400
Contingencies	2,000
Total...	1,66,000

58. The total charges under Stamps for Presidency and Districts will thus be Rupees 1,66,000.

59. ADMINISTRATION AND PUBLIC DEPARTMENT.—*Board of Revenue.*—The estimated charges on account of the Board of Revenue and their permanent establishments are the same as those for the current year, with two exceptions. In the cost of establishment Rupees 2,400 will be saved out of the salary of the Head Sheristadar, as the present incumbent will not be entitled to draw the full pay of the office for some years. A sum of Rupees 600 has been added, being the salaries of two Accountants sanctioned by Government for the performance of the increased work connected with the Trade Returns.

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60. On account of office furniture an increased provision is made, as it will be necessary to procure new tables, chairs, etc., for the office clerks on their taking up the new accommodation which has been provided for them; a sum of Rupees 800 will also be required for Peons' belts. The total provision of the office of the Board of Revenue will thus be Rupees 2,51,000, the same as in the current year.

	RS.
Salaries of Members, Secretaries, and Establishment	2,39,796
Contingencies	2,504
Deputation and travelling allowances	3,500
Purchase and repair of furniture	2,000
Peons' belts	800
Service telegrams	300
Charges for lithographing new District Maps	1,500
Purchase of periodicals and books	600
Total...	2,51,000

61. *Education, Science, and Art.*—The Collectors of Nellore, Bellary, and Salem repeat the current year's estimate on account of exhibitions in their districts, and the Board adopt them.

62. For the Government Model Farm at Sydapet the Collector provides Rupees 25,091, a sum in excess both of the current year's allotment and of the actuals of 1868-69. This increase results from the necessity of purchasing live stock and from prepaid extension of operations. Provision is also made for a building for storing seeds, which are in future to be distributed for experiment from the farm.

63. The sum of Rupees 6,000 is proposed by the Collector of South Canara to carry on, on an extended and practical scale, the scheme for the conservancy of river-fish in his district. The Board believe that the whole of this large expenditure will not be necessary in one year, and hope that a portion of it unspent may be available for experiments in other districts. With this view they have struck out the provision of Rupees 3,000 under Land Revenue, Miscellaneous, for the entire Presidency.

64. The Board, with reference to their Proceedings of 14th August 1869, No. 6,057, have also made a provision of Rupees 500 for model farms of Carolina Paddy, proposed to be set up in five districts.

65. The total provisions for these several purposes will thus be Rupees 42,500.

66. STATIONERY AND PRINTING.—The provision for the establishment is made according to the sanctioned scale, and that for Country Stationery and Saderwarid with reference to the actual charge of 1868-69. An uniform provision of Rupees 500 is made for the purpose of printing materials, etc., for all the districts except those noted in the margin. The Collectors of these last provide a larger expenditure and explain its necessity.

	RS.
Kistna	1,000
Bellary	2,000
Madras	1,000
Neilgherries	750

The Board have adopted the estimate except in Bellary, the estimate for which is reduced from Rupees 4,000 to Rupees 2,000. Again, in Trichinopoly and Malabar, the Collectors propose Rupees 2,200 and 1,500 respectively; the former explains that the increased grant asked for is for the purchase of a self-acting

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Establishment	RS. 44,268	Machine Press, and the latter gives no explanation. The Board consider that a Machine Press is not called for in Trichinopoly, and resolve to reduce the estimates of these districts to Rupees 500 each. The total provision on account of Printing Presses is thus Rupees 61,000.
Country stationery	1,640	
Purchase of Press materials	12,000	
Printing Gazette on the Neilgherries	750	
Printing Selections from Records	2,342	
Total	61,000	

67. An abstract tabular statement of the estimates under the various heads as now passed by the Board is given below in comparison with the Budget provisions of the current year and the actuals of 1868-69:—

Items.	Actuals of 1868-69.	Estimates of 1869-70.	Estimate of 1870-71.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
ALLOWANCES, REFUNDS, AND DRAWBACKS.					
Refunds	1,68,353	96,000	1,85,700	89,700	.....
Drawbacks	35,545	40,000	30,000	.....	10,000
Total... ..	2,03,898	1,36,000	2,15,700	79,700	.....
LAND REVENUE.					
<i>Salaries and Expenses.</i>					
Collectors and other Covenanted Officers	12,56,909	12,29,700	13,48,800	1,19,100	.....
Deputy Collectors	1,63,997	1,80,600	1,80,600	.....	.....
Collectors' Establishments	6,84,879	6,38,900	6,85,400	46,500	.....
Country Stationery	8,728	10,000	10,000	.....	.....
Medical Charges	31,328	36,900	36,900	.....	.....
Talook Establishments	14,56,195	14,69,900	14,70,800	900	.....
Do. Country Stationery	22,885	26,000	24,000	.....	2,000
Extra and Temporary Establishments	20,090	29,300	23,500	.....	5,800
Travelling Charges	1,48,144	88,950	1,31,000	42,050	.....
Contingencies	6,946	5,500	7,000	1,500	.....
Other items	23,739	25,500	43,050	17,550	.....
Total... ..	38,23,840	37,41,250	39,61,050	2,19,800	.....
Miscellaneous... ..	52,693	96,000	95,000	.....	1,000
Total, LAND REVENUE... ..	38,76,533	38,37,250	40,56,050	2,18,800	.....
Abkarry	2,49,600	2,56,000	2,90,000	54,000	.....
Assessed Taxes	289	25,000	36,900	11,900	.....
Customs	1,69,399	1,74,600	1,74,900	300	.....
Salt	11,43,966	12,80,000	14,72,600	1,92,600	.....
Stamps	1,59,971	1,57,900	1,66,000	8,100	.....
ADMINISTRATION AND PUBLIC DEPARTMENT.					
Board of Revenue	2,21,366	2,51,000	2,51,000	.....	.....
EDUCATION, SCIENCE, AND ART.					
Agricultural Exhibitions	10,078	30,000	42,500	12,500	.....
Stationery and Printing	60,925	59,700	61,000	1,300	
Grand Total... ..	60,96,025	61,87,450	67,66,650	5,79,200	

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68. As usual, for the several items estimated by the Board under "27 Miscellaneous" the following sums are provided:—

	RS.
Charges for remitting treasure beyond the district.....	21,000
Grant-in-aid to Public Bungalows.....	10,000
Do. to Choultries.....	10,200
Charges for stamping weights and measures.....	7,600
District Tappal Establishment.....	1,17,020
Do. Stationery.....	2,380
Freight and landing charges.....	5,000
Charges for the transmission of Agricultural implements.....	1,000
Rain Gauges for Districts.....	1,000

69. The amount of grant-in-aid to Choultries will be found in excess of the current year's estimate of Rupees 10,000 by 200 rupees; this is owing to the rectification of an error in the sum provided for South Arcot in the current year's Budget. In Salem no sum is provided, the only choultry of Toppoor, which was receiving grant-in-aid, having been made over to a private individual. For the Tappal establishments the current year's provision is repeated for the ensuing year. Though changes have taken place in some districts, further changes are expected in others, and, till the whole revision is carried out in all, it would be premature to reckon upon any savings at present. The Board have, therefore, adopted for the next year the existing charges.

70. The usual abstract of the cost of the establishment of Town Moonsiffs

Districts.	Town Moonsiffs.	Joint Magis- trates.	Sader- warid.
	RS.	RS.	RS.
Bellary	...	1,248	105
Kurnool	300	...	...
Madras	...	2,676	105
Tanjore... ..	973	...	...
Trichinopoly	480	1,248	52
Madura... ..	...	1,356	52
Neilgherries	...	1,584	105
Malabar... ..	...	1,248	52
Total... ..	1,753	9,360	471

and Cantonment Joint Magistrates is given in the margin for inclusion in the Accountant-General's Budget under Law and Justice. It is not known to the Board whether since last Budget any alterations have been made in these establishments by the Judicial Department.

71. The Accountant-General will have also to provide in his Budget a sum of Rupees 10,260 on account of two Clerks on Rupees 30 and 15 each in each district for the purpose of registration of births and deaths.

72. He will also have to provide for the same purpose a sum of Rs. 2,24,664 if the scheme of remuneration recommended in Board's Proceedings, dated 25th October 1869, No. 7,908, is approved by the India Government and likely to come into force in 1870-71.

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73. Provision must also be made for the census of January 1871. The cost cannot well be estimated at present, but the Board anticipate that the portion of it incurred in 1870-71 will not be less than Rupees 50,000.

74. PETTY CONSTRUCTION AND REPAIR.—The provision on this account cannot now be made under the different heads, the statements not having been as yet received completely from all the districts. The Board, however, request that sanction may be granted for a sum of Rupees 2,00,000. The necessary list showing the distribution of this sum, with full particulars, will be submitted shortly. By Government Order, dated 11th October 1869, No. 3,280, Public Works Department, the whole of this year's allotment is transferred to the Public Works Department, but the Board presume it will continue to be distributed on the same principles as heretofore. Experience shows that, if no separate provision is made for this description of work, the salt factories will be neglected, and, in this case, the revenue must suffer.

75. The amount estimated by the Inspector-General of Police for guards required for the Revenue Department is Rupees 3,12,231, as particularized in the margin. The usual statement accompanies the Budget.

	RS.
Land Revenue	1,45,279
Salt	1,48,715
Land Customs	18,237
Total...	3,12,231

76. With reference to the letter of the Accountant-General to Collectors, dated 5th August 1869, No. 2,960, the Board observe that the Collectors of only two districts, namely, Ganjam and Kurnool, have provided in their Budget Rupees 500 and 200 respectively on account of supplies of Military and Medical stores to the Civil Department over Rupees 50.

77. An estimate of the cost of the portion of the Inam establishment which is to be retained, now that the department has ceased to have a separate existence, will be submitted by the Acting Second Member, who is engaged in making the necessary inquiries.

78. A memorandum showing under each of the heads noted in the margin the total cost of the scale of establishment as finally revised by Mr. Pelly and approved by the Government of India, with subsequent changes sanctioned by Government up to 15th October 1869, is submitted, as required by Government in paragraph 7 of their Order on the last Budget.

Huzoor Establishment.	
Talook do.	
Abkarry do.	
Salt do.	
Sea Customs do.	
Land do. do.	
Press do.	

No. 341.

ORDER THEREON, 29th November 1869, No. 3,062.

General.

THE Board of Revenue submit the Budget of Charges for 1870-71, which has been prepared with much care.

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2. ALLOWANCES, REFUNDS, AND DRAWBACKS.—The Board's estimate under this head amounts to Rupees 2,15,700 against Rupees 2,03,898, the actuals of 1868-69, and Rupees 1,36,000, the estimate for the current year. The increase over the

	RS.
Land Revenue	52,000
Customs	6,700
Stamps	28,000
Miscellaneous	5,000
Total...	91,700

Deduct—	
Decrease under Income-tax and Drawbacks	12,000
Net...	79,700

latter sum occurs under the heads noted in the margin. As the Board point out, the provision made for refunds during the current year has proved so utterly inadequate as to render unavoidable the postponement to the next year of payments *actually sanctioned*. The total of these known liabilities under "Land Revenue" amounts to Rupees 52,187, and the other ordinary charges are estimated at Rupees 7,813 with reference to the actuals of the last two years. The total estimate of Rupees 60,000 is, under the circumstances, as moderate as it can be made. The Board's estimate of Rupees 7,000 under Income-tax against Rs. 9,000 the current year's estimate, is approved; but that under Customs may safely be reduced from Rupees 13,700 to Rupees 12,000. The actual expenditure of 1868-69 was Rs. 11,671, and the current year's estimate is Rupees 7,000. The estimate of Rs. 78,000 under Stamps is rendered necessary by the actuals of 1868-69 having amounted to Rupees 61,169, as also by the addition of Rupees 17,000 on account of refunds to be made to suitors in the Small Cause Court at Madras under the new arrangement by which fees are to be paid in stamps. The estimate of Rupees 27,000 under "Miscellaneous" against Rupees 29,681, the actuals of 1868-69, is moderate, and is approved.

3. The estimate of Rupees 30,000 under Drawbacks against Rupees 35,545, the actuals of 1868-69, and Rupees 40,000, the estimate for the current year, is accepted.

4. The total estimate passed under "Allowances, Refunds, and Drawbacks" is Rupees 2,14,000, as shown in the subjoined table:—

	Actuals of 1868-69.	Estimate for 1869-70.	Estimate for 1870-71.
	RS.	RS.	RS.
Land Revenue	20,254	8,000	60,000
Income-tax	45,578	9,000	7,000
Customs	11,671	7,000	12,000
Stamps	61,169	50,000	78,000
Miscellaneous	29,681	22,000	27,000
Total...	1,68,353	96,000	1,84,000
Drawbacks	35,545	40,000	30,000
Grand Total...	2,03,898	1,36,000	2,14,000

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The increase of Rupees 78,000 over the estimate for the current year is the result of the larger estimate found necessary under five of the six minor heads for reasons already explained.

5. **LAND REVENUE.—Salaries and Expenses.**—The Board's total estimate under this head amounts to Rupees 39,61,050 against Rupees 38,23,840, the actuals of 1868-69, and Rupees 37,41,250, the estimate for 1869-70. The several sub-items are shown in the following table:—

	Actuals of 1868-69.	Estimate for 1869-70.	Estimate for 1870-71.
	RS.	RS.	RS.
Collectors and their Covenanted Subordinates	10,67,444	12,29,700	13,48,800
Uncovenanted Deputy Collectors	1,63,997	1,80,600	1,80,600
Deputation allowances	1,89,465	.....	.....
Huzoor and Talook Establishments	21,41,074	21,08,800	21,56,200
Temporary Establishments	20,090	29,300	23,500
Dressers and Medical charges	31,328	36,900	36,900
Country Stationery and Saderwarid	31,613	36,000	34,000
Travelling charges	1,43,144	88,950	1,41,000
Sundry charges	30,685	31,000	37,050
Total...	38,23,840	37,41,250	39,61,050

6. The estimate for Collectors and Sub and Head Assistant Collectors is the same as that for the current year with reference to their fixed numbers and the authorized salaries and allowances. The number of Assistant Collectors varies almost every year, and the reduced estimate of Rupees 2,37,400 for the current year passed by the Government of India on account of these officers is likely to prove altogether insufficient. That Government have apparently overlooked the facts that up to 1866-67 provision was made for junior officers under both "Land Revenue" and "26 Miscellaneous," and that as the Assistant Collectors pass the higher Standard Examination their salaries are raised from Rupees 350 to Rupees 525 per mensem. The actual expenditure under both heads in 1865-66 amounted to Rupees 3,20,242. The actual of 1868-69 was Rupees 2,88,340, and the expenditure during the first half of the current year was Rupees 1,68,819. Under these circumstances the Board's estimate of Rupees 3,56,500 on account of Assistant Collectors and the total estimate of Rupees 13,48,800 on account of Covenanted Officers are approved.

7. The estimate for Uncovenanted Deputy Collectors is according to the sanctioned scale, and requires no particular notice.

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8. The estimate for the Huzoor and Talook establishments is prepared strictly in accordance with the sanctioned scale, and, as the Board remark, any other course is likely to produce serious inconvenience. The Government of India, in reviewing the Budget for the current year, have assumed the difference between the *actuals* of 1867-68 and the *estimate* for 1869-70 as unsanctioned expenditure, and made a large retrenchment. It is observed, however, that the entire sum budgetted for has received the sanction of the Government of India in due course, as shown in the marginal note. The Board's estimate, amounting to Rupees 21,56,200 in round numbers, is, therefore, passed subject to any reduction which may hereafter be found practicable by dispensing with the services of some of the Sub-Magistrates, as suggested in the letter from the Government of India, dated 25th October 1869, No. 1,602, Judicial.

	Annual cost. RS.
Huzoor establishments debited to "Land Revenue" of Collectors, Sub-Collectors, and Head and Special Assistants	6,60,744
Of Deputy Collectors, Rupees 2,628 per mensem	31,536
Madras Town Registration establishment	2,832
Total...	6,95,112
Talook establishments	14,77,692
Grand Total...	21,72,804
Deduct subsequent reductions	29,472
	21,43,332

Add—
Establishment for Commissioner of Neilgherries, viz., Rupees 828, (which includes only Rupees 200 for the Tahsildar) for Huzoor and Talook establishments; Rupees 66 for Joint Magistrate's establishment; and Rupees 105 for Coonoor Sub-Magistrate's establishment, being in all Rs. 999 per mensem, as reported in the Statement of Charges for September 1868, or... .. 11,988

Add—
One Goomastah on Rupees 20 and one Revenue Inspector on Rupees 30, being in all Rupees 50 per mensem for Ponany talook, Malabar district, sanctioned in Financial letter from Government of India, 19th January 1869, No. 407 600

Add—
One Goomastah on Rupees 20 for Berhampore talook, Ganjam district, sanctioned in Financial Proceedings of Government of India, 28th June 1869, No. 1,466 240

Net Huzoor and Talook establishments 21,56,160

11. The estimate for "Country Stationery and Saderwarid" is very moderate. It exceeds the actuals of 1868-69 by only Rupees 2,387, and is less than the estimate for the current year by Rupees 2,000. The estimate is passed.

12. The estimate under Travelling Charges consists of the items noted in the margin. The actual expenditure in 1868-69 amounted to Rupees 1,48,144; and the estimate of Rupees 1,44,000, notwithstanding the recent orders allowing batta to some of the talook servants, is extremely moderate. The expenditure

	RS.
Travelling allowance to officers	6,000
Extra tentage to Collectors, etc. and Travelling allowance to Deputy Collectors	70,000
Batta to Establishment	55,000
Hire for conveying Records	13,000
Total...	1,44,000

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in the first five months of the current year under the second and third heads alone amounted to Rupees 63,660. Under these circumstances the estimate is approved.

13. The estimate on account of Sundry items* is explained by the Board in paragraph 27 of their Proceedings.

	RS.	
* Office rent	10,000	But no sufficient reasons are shown for
Charges for binding books ...	3,000	adopting the Collectors' estimate of
Purchase of office furniture ...	13,000	Rupees 13,000 for office furniture. The
Repairs of do.	1,050	actuals of 1868-69 amounted to only
Peons' belts and badges	3,000	Rupees 9,500, and the estimate is, there-
Contingencies	7,000	fore, reduced to Rupees 10,000. The
Total...	37,050	other items are approved, and the total

reduced estimate passed is Rupees 34,000 in round numbers.

14. The total estimate passed under "Salaries and Expenses" is Rupees 39,58,000, of which the sum of Rupees 7,88,320 is chargeable to "Law and Justice" on account of magisterial charges.

15. LAND REVENUE "MISCELLANEOUS."—The estimate under this head amounts to Rupees 95,000 against Rupees 52,693, the actuals of 1868-69, and Rupees 96,000, the estimate for the current year. The large difference between the first two sums is the result chiefly of the provision of Rupees 35,400 made for "Service Postage Labels." The necessity for this amount against the actuals of Rupees 538 in 1868-69 is not quite clear, but the Board have adopted the estimate of the Government of India for the current year in the Budget for the next. The total estimate is, on the whole, less than the corresponding estimate for 1869-70, and is passed.

	RS.	
"Salaries and expenses"	39,58,000	16. The total sum debitable to
Deduct the sum debitable to		"Land Revenue" is Rupees 32,64,680
Law and Justice	7,88,320	as shown in the margin.
Remainder	31,69,680	17. ABKARRY.—The estimate under
Add Miscellaneous	95,000	this head amounts to Rupees 2,90,000
Total...	32,64,680	against Rupees 2,49,600, the actuals of

1868-69, and Rupees 2,36,000, the estimate for 1869-70. The large increase notwithstanding a reduction under "Establishments" is the result of the provision of Rupees 2,64,000 for the cost of manufacture and purchase of liquor. The corresponding actual expenditure in 1868-69 was Rupees 2,20,369, and the estimate for the current year is Rupees 2,05,000. The explanation given by the Board in paragraph 33 of their Proceedings for the larger estimate does not appear to be based on sufficiently reliable data, and it is, therefore, reduced to Rupees 2,50,000, which will in all probability cover the cost of any increased consumption that may occur. The estimates under the other minor heads are moderate, and the total revised estimate passed is Rupees 2,76,000.

18. ASSESSED TAXES.—The Board's estimate under this head amounts to Rupees 36,900 against Rupees 25,000, the estimate for the current year. The cost of the establishments sanctioned by the Government for working the new Income-tax Act amounts to Rupees 32,700 for the districts, and to Rupees 14,904 for the town of Madras. The Board, however, anticipate reductions after the assessments have

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been made, and have accordingly provided in the present estimate the sums of Rupees 20,000 and 10,000 respectively. The estimates for Stationery (Rupees 550) and Contingencies (Rupees 1,350) are moderate, considering that the latter sum includes Rupees 900 for house-rent for the office of the Income-tax Collector of the Town of Madras. The Board's estimate is passed.

19. CUSTOMS.—*Sea*.—The Board's estimate of Rupees 1,63,900 for Sea Customs charges against Rupees 1,61,426, the actuals of 1868-69, and Rupees 1,66,100 the estimate for the current year, needs no particular remark, and is approved.

	RS.	
Estimate for 1870-71	11,000	Rupees 2,500 above the estimate for the
Do. for 1869-70	8,500	current year as shown in the margin.
Increase...	2,500	The actuals of 1868-69 were Rupees
		7,973. The increase is due almost

entirely to the revised scale of establishment approved in paragraph 12 of the Order of Government, dated 12th August 1869, No. 2,313, in order to secure greater efficiency. The required tabular statement has not yet been submitted, and, as soon as it is received, the subject will be reported to the Government of India in due course. The Board's estimate is passed.

21. The total estimate passed for Customs Charges is Rupees 1,74,900 against Rupees 1,69,399, the actual of 1868-69, and Rupees 1,74,600, the estimate for the current year.

22. SALT.—The Board's estimate is Rupees 14,72,600 under "Salt." This is an increase on the estimate of the past year, as it is calculated that 97 lacs of Indian maunds will be manufactured. The Government resolve, however, to raise the estimate to 15 lacs, as they observe many charges in the Budget for petty construction and repairs, which are, in fact, charges for the manufacture and storing of salt, and should so appear in the Budget. The Board will bear this in mind when submitting their detailed Budget for Petty Construction and Repairs, which, it is hoped, will be forwarded at an early date.

23. The estimate for Deputy Collectors and their establishments is according to the sanctioned scale. Under "Establishments" for divisions and stations there is a decrease owing to alterations made in some of the districts since the preparation of the last Budget. The provision of Rupees 3,600 (not 360 as stated in paragraph 47 of the Board's Proceedings) for smiths to look after the salt-weighing machines has received the sanction of the Government of India in the Financial Resolution, dated 28th June 1869, No. 1,466.

24. The estimates for some of the minor items* are reduced with reference to the actuals. The revised estimate passed under "Salt" is Rupees 15,00,000 against the estimated revenue of Rupees 125,00,000.

* Gathering spontaneous salt, from Rupees 5,600 to Rupees 5,000.
Freight on salt imported, from Rupees 3,000 to Rupees 1,500.
Purchase and repair of weighing machines, from Rupees 3,000 to Rupees 2,500.

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25. STAMPS.—The estimate under Stamps amounts to Rupees 1,66,000 against Rupees 1,59,971, the actual of 1868-69, and Rupees 1,57,900, the estimate for 1869-70. Under the explanation given in paragraphs 53 to 58 of the Board's Proceedings for the increase of Rupees 8,100 over the estimate for the current year no reduction is possible, and the estimate is accordingly passed.

26. ADMINISTRATION AND PUBLIC DEPARTMENT—*Board of Revenue*.—The Board's estimate for the salaries of the Members, the Secretaries, their establishments, and contingencies is the same as that for the current year, viz., Rupees 2,51,000. The variations in the minor items are explained in paragraphs 59 and 60 of the Board's Proceedings, and the estimate is approved.

27. EDUCATION, SCIENCE, AND ART.—The estimate under this head amounts to Rupees 42,500 against Rupees 10,078, the actual of 1868-69, and Rupees 30,000, the estimate for the current year. The Government deem it necessary to restrict the expenditure under this head to the narrowest possible limit. The provision of Rupees 7,000 for exhibitions in Bellary and Salem will be struck out, and the estimate for the Government Farm will be reduced from Rupees 25,000 to Rupees 20,000. The sum of Rupees 6,100 entered for fish experiments in South Canara will be reduced to Rupees 5,600. The revised estimate of Rupees 30,000 is passed.

28. STATIONERY AND PRINTING.—The estimate amounting to Rupees 61,000 may safely be reduced. The uniform provision of Rupees 500 for the districts

Ganjam.	North Arcot.
Vizagapatam.	South Arcot.
Bellary.	Tanjore.
Kurnool.	

for purchasing printing materials is unnecessary. In the districts noted in the margin large sums were spent in 1868-69 in the purchase of materials, and

a fresh outlay of Rupees 500 cannot be sanctioned in the present Budget. The estimate for these districts will, therefore, be reduced to Rupees 200 each. The subject of printing all the forms at Madras is also under consideration, and, when the arrangement is made, much additional machinery cannot be required. The establishments are provided for according to the sanctioned scale, and the estimate of Rupees 1,640 for Country Stationery and Saderwarid is very moderate. The reduced estimate passed is Rupees 57,400 in round numbers against Rupees 60,925, the actual of 1868-69, and Rupees 59,700, the estimate for 1869-70.

29. The total estimate now passed under the heads which strictly constitute the charges of the Revenue Department is Rupees 65,45,200. It exceeds that of the current year by Rupees 4,93,750, as shown in the following table:—

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Items.	Actual of 1868-69.	Budget of 1869-70.	Budget of 1870-71 as now passed.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
ALLOWANCES, REFUNDS, AND DRAW- BACKS.					
Refunds	1,68,353	96,000	1,84,000	88,000	.....
Drawbacks	35,545	40,000	30,000	.....	10,000
Total...	2,03,898	1,36,000	2,14,000	78,000	.....
LAND REVENUE.					
<i>Salaries and Expenses.</i>					
Collectors and other Covenanted Officers	12,56,909	12,29,700	13,48,800	1,19,100	.....
Deputy Collectors	1,63,897	1,80,600	1,80,600	.....	.....
Collectors' Establishments	6,84,879	6,38,900	6,85,400	46,500	.....
Country Stationery... ..	8,728	10,000	10,000	.....	.....
Medical Charges	31,328	36,900	36,900	.....	.....
Talook Establishments	14,56,195	14,69,900	14,70,800	900	.....
Do. Country Stationery	22,885	26,000	24,000	.....	2,000
Extra and Temporary Establishments	20,090	29,300	23,500	.....	5,800
Travelling Charges	1,48,144	88,950	1,44,000	55,050	.....
Contingencies	6,946	5,500	7,000	1,500	.....
Other items	23,739	25,500	27,000	1,500	.....
Total...	38,23,840	37,41,250	39,58,000	2,16,750	.....
Miscellaneous...	52,693	96,000	95,000	.....	1,000
Total, LAND REVENUE...	38,76,533	38,37,250	40,53,000	2,15,750	.....
Abkarry	2,49,000	2,36,000	2,76,000	40,000	.....
Assessed Taxes	289	25,000	36,900	11,900	.....
Customs	1,69,399	1,74,600	1,74,900	300	.....
Salt	11,43,966	12,80,000	15,00,000	2,20,000	.....
Stamps	1,59,971	1,57,900	1,66,000	8,100	.....
ADMINISTRATION AND PUBLIC DEPARTMENT.					
Board of Revenue	2,21,366	2,51,000	2,51,000	.....	.....
EDUCATION, SCIENCE, AND ART.					
Agricultural Exhibitions, etc.	10,078	30,000	30,000	.....	.....
Stationery and Printing	60,925	59,700	57,400	.....	2,300
Grand Total...	58,92,127	60,51,450	65,45,200	4,93,750	.....

30. The estimates proposed by the Board of Revenue under the several items of "27 Miscellaneous" connected with the Revenue Department are, on the whole, moderate. The only item that can be reduced is the probable cost for remitting treasure beyond the districts. The actual expenditure under this head in 1868-69 amounted to Rupees 17,904, and an estimate of Rupees 20,000 in lieu of Rupees 21,000 for the next year must prove ample. The reduction will accordingly

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be made. The several sums passed are shown in the subjoined table :—

Items.	Actual of 1868-69.	Estimate for 1869-70.	Estimate as now passed for 1870-71.
	RS.	RS.	RS.
Charges for remitting treasure beyond the Dis- tricts...	17,904	26,000	20,000
Grant-in-aid to Public Bungalows ...	7,453	10,000	10,000
Do. to Choultries ...	10,692	10,000	10,200
Charges for stamping weights and measures...	4,471	7,600	7,600
District Tappal Establishment ...	1,08,118	1,17,020	1,17,020
Do. Stationery ...	1,808	2,380	2,380
Freight and landing charges ...	4,017	5,000	5,000
Charges for the transmission of Agricultural implements ...	.....	1,000	1,000
Rain Gauges for Districts ...	.....	1,000	1,000

31. The attention of the Accountant-General will be requested to paragraphs 30, 70 to 73, and 76 of the Board's Proceedings.

32. The Government concur with the Board in considering a separate provision necessary under "Petty Construction and Repairs;" but as much of the expenditure connected with "Salt" will, under the orders issued in paragraph 22 above, appear under the proper head of "Manufacture of Salt," the Accountant-General will be requested to enter in the Budget the sum of Rupees 1,00,000.

<i>Land Revenue.</i>		
Neeranikam Establishment. 4,000	RS.	
Petty repairs to Revenue buildings ... 2,000		6,000
<i>Customs</i>		
Repairs to buildings and Petty construction ...	2,000	
<i>Salt.</i>		
Petty Construction ...	92,000	
Total ...	1,00,000	

33. TREASURY AND PREVENTIVE GUARDS.—The estimate under this head, amounting to Rupees 3,12,231 according to the list furnished to the Board by the Inspector-General of Police, is passed.

34. The Board will be requested to give in future, in their Proceedings reviewing the Budgets of Charges, the actuals of the previous five years under each item reviewed, with an explanation of increases, if any, in recent years, as is done in the case of the Budget of Receipts.

35. The Budget as now revised will be transmitted to the Accountant-General.

(True Extract.)

(Signed)

R. A. DALYELL,

Acting Secretary to Government.

To the Accountant-General, with Budget Estimate.

„ the Board of Revenue.
„ the Financial Department.
„ the Judicial do.
„ the Public Works do.

Ed. A. S. Rodgers.

Brought forward Rs 1477 692

Add the Salaries of Two Inspectors at 20 and 25 Rs per month sanctioned for the Nilgherry Commission as per Government Order dated 16th September 1868 N^o 2402 660

— of an Inspector and Gymastah sanctioned for Ponany Talug in Malabar as per Government Order dated 25th June 1868 N^o 1785 600

— of a Gymastah sanctioned for Berahmpore Talug in Ganjam District as per Government Order dated 26th January 1869 N^o 226 240

— Establishment of two Sub Magistrates in Nilgherry District as per Government Order dated 16th September 1868 N^o 2402 1260

2760
1480452

Deduct the Establishment of Nilgherry Talug and two Sub Magistrates dispensed with as per Government Order dated 16th September 1868 N^o 2402 9660

Net Talug Establishment as now existing 1470792

VII. Akharry.

Akharry and Distillery Establishment as entered in Mr. Pelly's Revised Scale of Tabular Statement 23256

~~Deduct same establishment~~ Deduct same establishment of Madras Town Akharry, sanctioned in Government Order dated 13th October 1869 N^o 2786 588

Total Akharry Establishment as now existing 22668

IX. Customs.

Establishment of Sea Customs as entered in the Honorable Mr. Pelly's Revised Scale of Tabular Statement sanctioned by Government of India 119376

Deduct Establishment of the external commerce Department transferred to the Board of Revenue in Government Order dated 11th April 1862 N^o 811 5244

114132

Add Establishment of Kondapoor Talug transferred from North to South Canara as per Order of Government of India communicated with Government Order dated 21st February 1863 N^o 374 1740

Add Salary of boatmen sanctioned in Government Order dated 26th October 1864 N^o 1974 for the Madras Sea Customs Office 480

Add increase sanctioned by the Government of India and communicated with Government Order dated 15th June 1867 N^o 1347 to the appraisers Department in Madras Customs office 4152

Deduct the establishment sanctioned for Bygar Port in Tinnevely which was abolished as per Government Order dated 22nd May 1867 N^o 1165 360

Add the increase sanctioned by Government of India communicated with Govt Order dated 7th October 1867 N^o 2785 to the pay of peons from 5 to 6 Rs 2808

122952

Total brought forward 122,952
Deduct the Amount of Increase allowed to two persons
attached to the ports of Coimbatore 24

Add the increase of pay to the 5 persons attached to the Port of
Kondapur Taluk which was omitted in the list of persons to whom
the increase was sanctioned by the Government of India 60

Add the increase sanctioned to the pay of Customs clerk at
Mamankottah from Rs. 20 to 25 as per Government Order
dated 26th May 1868 No. 1465 60

Increase of Establishment sanctioned to the port of Puthur
in Vizagapatnam as per Government Order dated 22nd
September 1868 No. 268 744

Deduct the pay of two Boat men dispensed with in the
Madras Customs Office as per Board's Proceedings dated 17th
October 1868 No. 7450 240

Total as now existing 123,532

IX Land Customs

Establishment of Land Customs as sanctioned by
Government of India 107,64

Deduct the Establishment allowed to Choukies in Madras
and Tanjore abolished as per Government Order dated
25th April 1868 No. 845 3,540

Establishment as existing on the 31st March 1869 52,4

Total brought forward 147,524
Add increase of Establishment sanctioned to Choukies in
the District of South Arcot as per Government Order dated
12th August 1869 No. 2313 2,916

Total 104,40

X Salt

Salaries and Special allowance of the Deputy Collectors
as sanctioned by Government of India 48,600

Establishment of 5 1,580
Total 50,180

for Salt Divisions and
Stations as finally settled by Honorable Mr. Pelly and
sanctioned by Government in their Order dated 26th July 1868 16,8792
Add increase sanctioned to the Madras District in A.G.S.
communicated with Government Order dated 7th May 1868
No. 1261 1,2392

5 Smiths sanctioned at 2000 each in G.O. dated
15th January 1869 No. 106 and sent already to Nellore and
Madras Districts 720

Total up to 31st March 1869 169,404

Add Smiths since sent to the Districts of Ganjam, Viza-
gapatnam, Godavari, Krishna, Tanjore, Madras, South Canara
and Malabar at Rs. 20 2,880

Deduct the savings effected by the alterations in the Estab-
lishments of Ikapally, Padurthi and Somnathpattinam in
the District of Nellore as per G.O. dated 5th August 1869 No. 2273 216

Total 172,068
This will correspond with what is entered in the Budget as the establishment at
certain salt stations not having been as yet dispensed with although
their abolition has been sanctioned by Govt.

[Faint, illegible handwritten notes]

W. 3062.

16x
Rev: Deptt.

Proceedings of the Madras Government.
Under date the 29th November 1869

Read the following
Proceedings of the Board
of Revenue.

Submitting with remarks
Budget Estimate of Charges
for 1870/71.

H.E. 5th October 1869.

W. 3062

R.

1. The Board of Revenue
submit the Budget of Charges
for 1870/71 which has ~~not~~
~~usual~~ been prepared with
much care.

Allowances, Refunds & Drawbacks. 2

The Board's
estimate under this head
amounts to Rs. 215,700,
against Rs. 203,898, the actual
of 1868/69, and Rs. 136,000 the
estimate

Enclosure in Proceedings
of the Board of Revenue,
to the Secretary to Govt.
New Delhi dated 5th November
1869 at 8.18.72.

W. 3062/69

Memo: of Charges in the
several Branches of the
Administration of the
Board of Revenue in
Punjab & British India.

W. 3062/69 at 8.18.72.

Estimate for the current year. The increase over the latter sum occurs under the heads noted in the margin. As the Board point out the provision made for refunds during the current year has proved so utterly inadequate as to render the postponement of payments actually sanctioned to the next year ~~unavoidable~~.

The total of these known liabilities under "Land Revenue" amounts to Rs. 52,104, and the other ordinary charges are estimated at Rs. 7,013.

with

Land Revenue	Rs. 52,000.
Customs	6,700.
Stamps	28,000.
Miscellaneous	5,000.
Total	91,700.
Deduct ^{under} Decrease & Income tax and Drawbacks	12,000.
1st	79,700.

17
with reference to the actuals of the last two years. The Total estimate of Rs. 60,000 is under the circumstances as moderate as it can be made. The Board's estimate of Rs. 7,000 under Income-tax against Rs. 9,000 the current year's estimate is approved; but that

to that under Customs,
it may safely be re-
duced from Rs. 13,400
to Rs. 12,000. The actual expenditure
of 1868/69 was Rs. 11,671,
and the current year's
estimate is Rs. 7,000.
The estimate of
Rupees 70,000 un-
der Stamps is
rendered necessary
by the actuals of 1868/69 having
amounted to Rs. 61,169 as also
by the addition of Rs. 17,000 on
account of refunds to be made to
suits in the small cause
Court.

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Court at Charras
under the new arrange-
ment by which fees
are to be paid in stamps.
The estimate of Rs. 27,000
under "Miscellaneous"
against Rs. 29,681 the
actuals of 1868/69 is
moderate, and is ap-
proved.

3 The estimate of
Rs. 30,000 under Draw-
back against Rs. 35,545,
the actuals of 1868/69
and Rs. 40,000 the estimate
for the current year
is accepted.

The

4. The total estimate proposed under "Allowance, Refunds and Drawbacks" is Rs. 214,000 as shown in the subjoined table.

	Actuals of 1868/69	Estimate for 1869/70	Estimate for 1870/71.
	Rs.	Rs.	Rs.
Land Revenue	20,254	8,000	65,000
Income tax	45,578	9,000	7,000
Customs	11,671	7,000	12,000
Stamps	61,169	50,000	78,000
Miscellaneous	29,681	22,000	27,000
Total	168,353	96,000	184,000
Drawbacks	35,545	4,000	30,000
Grand Total	203,898	136,000	214,000

The increase of Rs. 78,000 over the estimate for the current year is the result of the larger estimate found necessary under five of the six minor heads for reasons already explained.

Land Revenue
Salaries & Expenses.

5. The Board's total estimate under this head amounts to Rs. 39,61,050 against Rs. 38,23,840 the actuals of 1868/69 and Rs. 37,41,250 the estimate for 1869/70. The several sub items are shown in the following table.

	Actuals of 1868.69	Estimate for 1869/70	Estimate for 1870/71.
Collectors & their subordinated	10,67,444	12,29,700	13,48,800
Uncommissioned Deputy Collectors	1,63,994	1,80,600	1,80,600
Deputation Allowances	189,463		
Huzur & Salary establishments	21,41,074	21,08,800	21,56,200
Temporary establishments	20,090	29,300	23,500
Dressers & medical charges	31,328	36,900	36,900
Country Stationery & paper work	31,613	36,000	34,000
Travelling Charges	148,744	88,950	144,000
Sundry charges	30,685	31,000	37,050
Total	38,23,840	37,41,250	39,61,050

6. The estimate for Collectors and sub and head Apts. follows

is the same as that for
the current year with refer-
-ence to their fixed numbers
and the authorized salaries
and allowances. The number
of Assistant Collectors
varies almost every year,
and the reduced estimate
of Rs. 237,400 for the current
year passed by the Govt
of India in account of
these officers is likely to
prove altogether insufficient.
That Govt have apparently
overlooked the facts that
up to 1866/67 provision was
made for junior officers
under both "Land
Revenue" & "26. Miscellaneous"

and

to be determined by the
proper authorities
in accordance with the
rules of the service
and the provisions of the
Act of 1866.

Estimate of Rs. 356,500 on
account of Assistant Collectors & on account of Covenanted
Officers are approved.

The estimate for
Uncovenanted Deputy
Collectors is according to
the sanctioned scale.

and

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and as the Asst. Collectors pass the
the higher Standard Examination,
their salaries are raised from Rs 350
to Rs 525 per annum. The actual
expenditure under both
heads in 1865/66 amounted
to Rs. 320,242. The actual
of 1868/69 was Rs. 288,340.
and the expenditure during
the first half of the current
year was Rs. 168,819. Under
these circumstances the
Boards' total estimate
of Rs. 348,000

and requires no particular notice.

8. The estimate for the Muzur and Taluk establishments ^{is} prepared strictly in accordance with the sanctioned scale, and as the Board remarking other course is likely to produce serious inconvenience. The Govt of India ~~supervising~~ the Budget for the current year assumed the difference between the actuals of 1867/68, and the estimate for 1869/70 as unsanctioned expenditure and made a large retrenchment. It is

observed

Cost of Muzur & Taluk Establs as sanctioned by the Govt of India in their letter dated 21st April 1868, No 2507.

Muzur Establs debited to Land Rev. of Collectors, Sub Collectors & Head and Special Assistants — Rs. ^{annual cost} 660,444

of 34 Collectors Rs. 2628 per mensem — 31,536.
Madras Town Magistrate's Establs. — 2882.

Total — Rs. 695,112
Taluk Establishments — 14,4692.

Grand Total — 21,72,804.
Direct subsequent reductions — 29,472
21,43,332.

Uddly Establs for Commr of Madhya Pradesh Rs. 828, which includes only Rs. 200 for the Tahsildar for Muzur & Taluk Establs, Rs. 66 for Joint Magistrate & Rs. 105 for Commr Sub Magistrate, being in all Rs. 999 per mensem, as reported in the Statement of Charges for Sept 1868 or Rs. 11,908.

one Gomastah on Rs 20 and one Rev. Inspector on Rs 30, being in all Rs. 50 per mensem for Ponany Taluk, Malabar Dist, sanctioned in Finl. letter from Govt of India 19th June 1869 No 1407 — 600.9.

one Gomastah on Rs. 20 for Rev. - hampore Taluk, Ganjam Dist, sanctioned in Finl. No. of Govt of India 28th June 1869 No 1466. — 240.

Net Muzur & Taluk Establs. 21,56,100

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observed from the note in however, that the entire sum budgeted for has received the sanction of the Govt of India in due course. The Board's estimate amounting to Rs. 21,56,200 in round numbers, is therefore passed subject to any reduction which may hereafter be found practicable by dispensing with the services of some of the Sub Magistrates as suggested in the letter from the Govt of India dated 25th April 1869 No 1601, Part II. The provision under "Temporary Establishments" exceeds the actuals of 1868/69 by

by only about Rs. 3410 and is less than the estimate for the current year. The known requirements of the year; besides the small provision of Rs. 100 for each district, are explained in para 19 of the Board's Proceedings. The estimate is passed.

10. The estimate for Drefs and Medical charges is the same as that passed for the current year, according to the statement furnished by the Inspector General, Indian Medical Department, and is passed.

11. The estimate for "Country

Stationery and
Sunderward is very moderate.
It exceeds the actuals of
1868/69 by only Rs. 2387 and
is less than the estimate
for the current year by
Rs. 2000. The estimate is
passed.
12. The estimate under
Travelling charges consists
of the items noted in the
margin. The actual ex-
penditure in 1868/69 amount-
ed to Rs. 148,144; and the
estimate of Rs. 144,000, notwith-
standing the recent orders
allowing batta to some of the
Taluk servants, is extremely
moderate. The expenditure
in

Travelling allowance for
officers Rs. 6,000
Extra Intaj Rs. 10,000
& Travelling allowance Rs. 70,000
Batta to Estab Rs. 55,000
Hire for conveying Records Rs. 13,000
Total Rs. 144,000.

Country Stationery and
Sunderward is very moderate.
It exceeds the actuals of
1868/69 by only Rs. 2387 and
is less than the estimate
for the current year by
Rs. 2000. The estimate is
passed.
12. The estimate under
Travelling charges consists
of the items noted in the
margin. The actual ex-
penditure in 1868/69 amount-
ed to Rs. 148,144; and the
estimate of Rs. 144,000, notwith-
standing the recent orders
allowing batta to some of the
Taluk servants, is extremely
moderate. The expenditure
in

in the first five months of the current year under the 2nd and 3rd heads alone amounted to Rs. 63,660. Under these circumstances the estimate is approved.

Office rent — 10,000
 Charges for binding books — 3,000
 Purchase of office furniture — 13,000
 Repairs of do. — 1,050
 Peon's belts & badges — 3,000
 Contingencies — 7,000
Total 37,050.

13. The estimate on account of Sundry items is explained by the Board in para 27 of their Proceedings. But no sufficient reasons are shown for adopting the Collectors' estimate of Rs. 10,000 for office furniture. The actuals of 1868/69 amounted to only Rs. 9,500, and the estimate is therefore reduced to Rupees 10,000. The other items are approved and the total reduced estimate passed

passed is Rs. 34,000 in round numbers.

14. The total estimate passed under "Salaries and expenses" is Rs. 39,58,000 of which the sum of Rs. 788,320 is chargeable to "Law and Justice" on account of Magisterial charges.

Land Revenue
"Miscellaneous"

15. The estimate under this head amounts to Rs. 95,000 against Rupees 52,693 the actuals of 1868/69, and Rs. 96,000 the estimate for the current

current year. The large difference between the first two sums is the result chiefly of the provision of Rs. 35,400 made for "Service postage labels." The necessity for this amount against the actuals of Rs. 538 in 1868/69 is not quite clear, but the Board have adopted the estimate of the Govt. of India for the current year in the Budget for the next. The total estimate is on the whole less than the corresponding estimate for 1868/69 and is as follows.

Salaries and Expenses	Rs 39,58,000
Deduct the sum debitable to Law and Justice	7,88,320
Remainder	31,69,680
add miscellaneous	95,000
Total.	32,64,680

Alkarry

16 The total sum debitable to "Land Revenue" is Rupees 32,64,680 as shown in the margin.

17 The estimate under this head amounts to Rs 2,90,000 against Rs 2,49,600 the actuals of 1868/69 and Rs 2,36,000 the estimate for 1869/70. The large increase notwithstanding a reduction under "Establishments" is the result of the provision of Rs 2,64,000 for the cost of manufacture and purchase of liquor. The corresponding actual expenditure in 1868/69 was Rs 2,20,369 and the estimate for the current year is Rs 2,05,000. The explanation given by the Board in para 33 of their Proceedings for the current year does not appear to be based on sufficiently reliable data, and it is therefore reduced to Rs

Rs 2,50,000 which will in
all probability ^{the cost of} cover any
increased consumption
that may occur. The
estimates under the other
minor heads are made
at the same rate and the total re-
vised estimate passed is
Rs 2,76,000.

18 The Board's estimate
under this head amounts
to Rs 36,900 against Rs 25,000
the estimate for the cur-
rent year. The cost of the
establishments sanctioned
by the Government for
working the new Income
Tax Act amounts to Rs
32,700 for the Districts
and to Rs 14,904 for the
Town of Madras. The
Board, however, anticipate
reductions after the ap-
pointments have been made
and have accordingly
provided in the present
estimate

Assessed Taxes

estimate the sum of Rs
20,000 and 10,000 respectively.
The estimates for Station-
ery (Rs 550) and con-
sultancy (Rs 1,350) are made
at the same rate, considering that
the latter sum includes
Rs 900 for house rent
for the office of the
Income Tax Collector
of the Town of Madras.
The Board's estimate
is passed.

Customs Sea

19. The Board's es-
timate of Rs 1,63,900
for Sea Customs
charges against Rs
1,61,426 the actuals
of 1868/69 and Rs
1,66,100 the estimate
for the current year
needs no particular
remark and is ap-
proved.

Land 20. The estimate for
Land

"Land Customs charges" shows an increase of Rs 2,500 above the estimate for the current year, as shown in the margin. The actuals of 1868/69 were Rs 7,973. The increase is due almost entirely to the revised scale of establishment approved in para 12 of the order

of

Estimate for	Rs
1870-71 -	11,000
Do for 1869-70 -	8,500
Increase	<u>2,500</u>

of Government, dated 12th August 1869. No 2313 in order to secure greater efficiency. The required tabular statement has not yet been submitted, and as soon as it is received the subject will be reported to the Government of India in due course. The Board's estimate is passed.

21. The total estimate passed for Customs Charges is Rs. 1,74,900 against Rupees 1,64,399 the actual of 1868/69 and Rs. 1,74,600 the estimate for the current year.

Salt.

22. The Board's estimate is Rs 14,72,600 under "Salt". This is

an

an increase on the estimate of the past year as it is calculated that 97 lacs of Indian maunds will be manufactured.

The Govt. resolve however, to revise the estimate to 15 lacs, as they observe many charges in the budget for petty constructions and repairs which are in fact charges for the manufacture and storing of salt and should so appear in the Budget. The Board will bear this in mind when submitting their ^{estimate} budget for petty construction and repairs which it is hoped will be ^{early} forwarded ^{with an early date} ~~with as little~~ ^{delay as possible}. The

~~Cost of purchase 10,00,000~~
~~Storage 1,25,000~~
11,25,000

~~The Government provide~~
~~11,25,000 as a safe estimate~~

~~There is a decrease~~
~~owing to alterations~~
~~made in some of the~~
~~Districts since the~~
~~preparation of the~~
~~last Budget. The~~
~~provision of Rs. 3,600~~
~~(not 360 as stated in~~
~~para 49 of the Board's~~
~~Proceedings) for~~
~~smiths to look after~~
~~the salt weighing ma-~~
~~chines has received the~~
~~sanction~~

Rs. 3,600

23. - The estimate for Deputy Collectors and their establishments is according to the same fixed scale. Under Establishments for divisions and stations there is a decrease owing to alterations made in some of the Districts since the preparation of the last Budget. The provision of Rs. 3,600 (not 360 as stated in para 49 of the Board's Proceedings) for smiths to look after the salt weighing machines has received the sanction

sanction of the Govern-
ment of India in the
Financial Resolution,
dated 28th June 1869, No 1466.

24. The estimates
for some of the mi-
nor items are reduced 5,000. Freight
with reference to
the jute. The
revised estimate
passed under
"Salt" is Rs 1,500,000
against the estimated Revenue
of Rs 1,250,000.
25. The estimate
under Stamps amounts
to Rs 1,66,000 against
Rs 1,59,971 the ac-
tual of 1868/69, and
Rs 1,57,900 the esti-
mate for 1869/70.
Under the explana-
tion given in
paragraphs

53.

+ Gathering Spontaneous
Salt from Rs 5,600 to Rs
5,000. Freight Salt imported
from Rs 3,000 to Rs 18-00.
Purchase and repair
of Weighing Machines from
Rs 3,000 to Rs 2,500.

Stamps

53 to 58 of the Board's Pro-
ceedings for the increase of
Rs 8,100 over the estimate for
the current year, no reduction
is possible and the estimate
is accordingly passed.

Administration & Public Dept. 26. The Board's estimate
— Board of Revenue — for the salaries of the members,
the Secretaries, their establish-
ments and Contingencies is
the same as that for the
current year, viz. Rs 2,51,000.

The variations in the
minor items are explained
in paras 59 and 60 of the
Board's Proceedings, and
the estimate is approved.

The

27. The estimate under Education Science & Art this head amounts to Rs. 42,500 against Rs. 10,070 the actual of 1868/69 and Rs. 30,000 the estimate for the current year. The Govt. deem it necessary to restrict the expenditure under this head to the narrowest possible limit. The provision of Rs. 7000 for exhibitions in Bellary and Salem will be struck out and the estimate for the Govt. Farm will be reduced from Rs. 25,000 to Rs. 20,000. The sum of
Rs.

Stationery Printing

Ganjam
Vizagapatam
Bellary
Kurnool.
North West
South West
Tanjore.

Rs. 6,100 entered for fish experiments in South. Tanara will be reduced to Rs. 5600. The revised estimate of Rs. 30,000 is paper. 28. The estimate amounting to Rs. 61,000 may safely be reduced. The uniform provision of Rs. 500 for the Districts for purchasing printing materials is unnecessary. In the Districts noted in the margin large sums were spent in 1868/69 in the purchase of materials.

Items.	Actual of 1868-69.	Budget of 1869-70.	Budget of 1870-71, as now passed.	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances, Refunds, and Drawbacks.					
Refunds	168,353	96,000	184,000	88,000	
Drawbacks	35,545	40,000	30,000	"	10,000
Total	203,898	136,000	214,000	78,000	
Land Revenue.					
Salaries and Expenses.					
Collectors and other Government Officers	125,690	122,970	134,880	11,910	
Deputy Collectors	163,997	180,600	180,600		
Collectors' Establishments	684,879	638,900	685,400	46,500	
Courtesy Stationery	18,728	10,000	10,000		
Medical charges	31,328	36,900	36,900		
Talook Establishments	145,619	146,900	147,080	900	
Do Courtesy Stationery	22,885	26,000	24,000		2,000
Extra and Temporary Estab- lishments	20,090	29,300	23,500		5,800
Travelling charges	148,144	88,950	144,000	55,050	
Contributions	6,946	5,500	7,000	1,500	
Other items	23,739	25,500	27,000	1,500	
Total	38,23,840	37,41,250	39,58,000	2,16,750	
Miscellaneous	52,693	96,000	95,000		1,000
Total Land Revenue	38,76,533	38,37,250	40,53,000	2,15,750	
Abkarny	2,49,600	236,000	276,000	40,000	
Assessed taxes	289	25,000	36,900	11,900	
Customs	1,69,399	174,600	174,900	300	
Salt	11,43,966	12,80,000	15,90,000	2,20,000	
Stamps	1,59,971	1,57,900	1,66,000	8,100	
Administration and Public Departments.					
Boards of Revenue	2,21,366	251,000	251,000		
Education, Science, and Art					
Agricultural Exhibitions, &c.	10,078	30,000	30,000		
Stationery and Printing	60,925	59,700	57,400		2,300
Grand Total	58,92,127	60,51,450	65,45,200	4,93,750	

30. The estimates proposed by the Board of Revenue under the several items of "27 Miscellaneous" connected with the Revenue Department are on the whole moderate. The only item that can be reduced is the probable cost for remitting treasure beyond the Districts. The actual expenditure under this head in 1868-69 amounted to Rs. 17,904 and an estimate of Rs. 20,000 in lieu of Rs. 21,000 for the next year must prove ample. The reduction will accordingly be made. The several sums passed are shown in the joined table.

Items.	Actual of 1868-69.	Estimate for 1869-70	Estimate as now passed for 1870-71.
Charges for remitting treasure beyond the Districts—	17,904	26,000	20,000.
Grant in aid to Public Bungalows	7,453	10,000	10,000.
Grant in aid to Chaultries	10,692	10,000	10,200
Charges for stamping weights and measures —	4,471	7,600	7,600
District Sappal establishment	108,118	117,020	117,020
Do Stationery	1,808	2,380	2,380
Freight and Landing charges	4,017	5,000	5,000
Charges for the transmission of Agricultural implements		1,000	1,000
Rain gauges for Districts		1,000	1,000

31. The attention of the Accountant General will be requested to para 30, 70 to 73, and 76 of the Board's

Land Revenue	
Securamkum Establishment	4,000 Rs
Petty repairs to Rev: buildings	2,000 6,000
Customs	
Repairs to buildings and Petty construction	2,000
Salt	
Petty Construction	92,000
Total	1,00,000

Board's Proceedings
32. The fort concur with the B in considering a separate provision necessary under Petty construction & Repairs but as much of the expenditure connected with Salt will, under the order issued in para 22 above, appear under the proper head of Manufacture of Salt, the Act for will be requested to enter in the Budget the sum of Rs 1,00,000.

33. The estimate under this head amounting to Rs 3,12,231 according to the list furnished to the B by the Super of

of Price is passed.

34. The Board will be requested to give in future in their Report reviewing the Budgets of charges the actuals of the previous 5 years under each item reviewed, with an explanation of increases, if any, in recent years, as is done in the case of the Budget of receipts.

35. The Budget, as now revised, will be transmitted to the Act. Genl.

6 Act. Genl.
with Budget Estimate & Statement Dec 1900
14th Nov 1900
5th Dec 1900
5th Dec 1900
21st Nov 1900

W. H. Hall

Budget
Charges for
1870-71

John Smith
Budget for
Mining, etc.