M.R.O. 1—88,000—18.10.49.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2687 Press Mis.

Dated 21-12-1870 R.

Not to be folded or roughly handled

No. 418. Read the following Proceedings of the Board of Revenue, dated 24th November 1870, No. 6,816 :—

THE Budget-estimate of Revenues and Receipts for the ensuing year 1871-72 having been submitted to Government, the Board now resolve to lay before them their Budget-estimate of charges for that year.

2. ALLOWANCES, REFUNDS, AND DRAWBACKS—*Land-revenue.*—Under Land-Revenue refund, the estimates of Collectors amount to Rupees 26,480, a sum very much below the actuals of 1869-70 and the sanctioned estimate for 1870-71, the reason being that no extraordinary payments such as became inevitable in those years are expected to recur in 1871-72. The Board can at present see no ground for disturbing the Collectors' estimate, and accordingly adopt it, only raising it a little to make it a round number, viz., Rupees 27,000.

	Rs.	
1865-66	59,443	Actuals.
1866-67	1,44,211	do.
1867-68	10,487	do.
1868-69	20,254	do.
1869-70	1,17,516	do.
1870-71	60,000	Estimate.
1871-72	26,480	Collectors' estimate.
	27,000	Board's estimate.

3. *Assessed Taxes.*—The [illegible] "Assessed Taxes" vary in amount with the changes which are yearly made in the Income-tax law. The actual results of past years form, therefore, no guide for estimating those of a future year. The Board will simply retain the Collectors' estimate, amounting to Rupees 15,000 in round numbers.

	Rs.	
1867-68	57,555	Actuals.
1868-69	45,578	do.
1869-70	35,803	do.
1870-71	7,000	Estimate.
1871-72	11,225	Collectors' estimate.
	15,000	Board's estimate.

4. *Customs.*—The estimates of Collectors under this head amount to Rs. 7,750, a sum considerably below the sanctioned estimate of the current year, though differing from the actuals of 1869-70 by Rupees 1,500 only. Looking to the results of past years, the Board consider that Rupees 10,000 will be a fair provision for 1871-72.

	Rs.	
1865-66	98,169	Actuals.
1866-67	13,487	do.
1867-68	13,588	do.
1868-69	11,671	do.
1869-70	6,187	do.
1870-71	12,000	Estimate.
1871-72	7,750	Collectors' estimate.
	10,000	Board's estimate.

5. *Stamps.*—The Board resolve to accept the Collectors' estimate under this head, viz., Rupees 75,000 in round numbers. It is a little above the actuals of 1869-70, and a little below the current year's estimate. Under Act XVIII. of 1870, no refunds will be made by the Superintendent of Stamps, hence no provision appears against his office for 1871-72.

	Rs.	
1865-66	30,645	Actuals.
1866-67	44,151	do.
1867-68	48,747	do.
1868-69	67,161	do.
1869-70	72,162	do.
1870-71	78,000	Estimate.
1871-72	74,825	Collectors' estimate.
	75,000	Board's estimate.

6. *Miscellaneous.*—The Collectors' estimates under this head amount very nearly to the actuals of 1869-70, and the Board adopt Rupees 32,000 with reference to the latter.

	Rs.	
1865-66	14,532	Actuals.
1866-67	19,854	do.
1867-68	25,975	do.
1868-69	29,681	do.
1869-70	31,661	do.
1870-71	27,000	Estimate.
1871-72	31,005	Collectors' estimate.
	32,000	Board's estimate.

	Rs.	
1865-66	50,098	Actuals.
1866-67	54,069	do.
1867-68	37,518	do.
1868-69	35,545	do.
1869-70	27,279	do.
1870-71	30,000	Estimate.
1871-72	32,000	Collectors' estimate.
	30,000	Board's estimate.

7. *Drawbacks.*—Under this head, the Board will simply repeat the current year's estimate, viz., Rupees 30,000, the actuals of 1869-70 having very nearly come up to it.

8. Thus the Refunds estimated as above under all heads amount to Rupees 1,89,000 against Rupees 2,14,000, the sanctioned grant for the current year, exclusive of the reserve of Rupees 96,000. The cause of the decrease has been already alluded to in paragraph 3. The transaction of the last few years have shown how impossible it is to provide for unforeseen demands under this head, and have indicated the necessity of having an ample reserve to meet emergent requirements. The Board do not think that such a large reserve as Rupees 96,000 will be required for 1871-72, but they consider that a sum of Rupees 50,000 will be a fair provision to meet such cases, and have accordingly included it in their estimate.

	Rs.	
1865-66	2,58,887	Actuals.
1866-67	2,72,782	do.
1867-68	1,93,263	do.
1868-69	2,05,898	do.
1869-70	2,90,061	do.
1870-71	3,10,000	* Estimate.
1871-72	1,86,285	Collectors' estimate.
	2,39,000	† Board's estimate.

* Inclusive of the reserve of Rupees 96,000.
† " " " 50,000.

9. Land-revenue.—The charges under this head are as usual sub-divided into (1) "Salaries and expenses," (2) Miscellaneous.

10. *Salaries and expenses.*—The seven items noted below are fixed charges, and are as usual repeated for 1871-72:—

Items.	Actuals*.					Sanctioned estimate of 1870-71.	Estimate 1871-72.	
	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.		As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Collectors ...	5,11,722	4,54,185	4,69,129	4,38,413	3,98,292	5,50,200	5,50,208	5,50,200
2. Fixed Tent allowance of do.	21,228	13,879	10,865	19,445	19,573	21,000	21,000	21,000
3. Sub-Collectors	2,00,824	1,60,537	1,95,479	1,71,845	1,62,515	2,24,000	2,24,008	2,24,000
4. Fixed Tent allowance of do.	16,770	14,519	18,110	17,005	18,302	16,800	16,800	16,800
5. Head Assistant Collectors	1,21,217	1,21,793	1,45,420	1,20,600	1,20,881	1,62,800	1,62,800	1,62,800
6. Fixed Tent allowance of do.	6,240	5,012	4,778	6,077	6,139	9,500	9,622	9,500
7. House-rent for do.	10,870	6,189	6,036	5,710	6,217	8,000	7,980	8,000

* "Deputation Allowance" is not included in the "Actuals." For 1869-70 the charges under Deputation Allowance were Rupees 1,50,714.

11. *Assistant Collectors.*—The Collectors' estimates on account of "Assistant Collectors" amount to Rupees 3,33,984, inclusive of fixed tentage and house-rent, and provide for 37 officers of this grade at the higher, and 13 at the lower rate, in all 50. This sum is Rupees 22,516 below the current year's estimate, in which provision has been made for 54 Assistants, viz., 38 at the higher and 16 at the lower rate. At present there are 62 holding the permanent appointment of Assistants, of whom an unusually large number have passed the higher standard. Making due allowance for the additional number that may be expected to pass the higher standard to be promoted, and to be absent on leave, the Board do not think that the estimate ought to be less than 4,00,000.

	Rs.	
1865-66.....	2,07,742	Actuals.
1866-67.....	2,46,204	do.
1867-68.....	2,41,116	do.
1868-69.....	2,88,343	do.
1869-70	2,94,288	do.
1870-71.....	3,56,500	Estimate.
1871-72.....	3,33,984	Collectors' estimate.
	4,00,000	Board's estimate.

12. *Uncovenanted Deputy-Collectors.*—The salaries of the Uncovenanted Deputy-Collectors are estimated according to the sanctioned scale. The Budget-estimate of the current year is, therefore, repeated for 1871-72.

	Rs.	
1865-66	6,59,221	Actuals.
1866-67...	6,26,672	do.
1867-68 ...	6,83,208	do.
1868-69 ...	6,84,879	do.
1869-70 ...	6,79,88	do.
1870-71 ...	6,24,220	Estimate.
1871-72 ...	6,91,792	Collector's estimate.
	6,87,700	Board's estimae.

13. *Huzur Establishment.*—In their Budget for 1870-71, the Board had provided on account of Huzur establishments Rs. 6,85,368 according to the sanctioned scale as it then stood. This was subsequently reduced by Rupees 61,180 in expectation of savings from the operation of the rule restricting deputation allowance to a uniform rate of 20 per cent. Thus the Budget grant for 1870-71 was left at Rupees 6,24,188.

14. The total cost of Huzur establishments as they stand at present is Rupees 6,87,672, or Rupees 2,304 more than the scale adopted in the Budget of 1870-71. The causes of this increase are explained in the margin. The Board will adopt the amount of the existing scale for the Budget of 1871-72. In round numbers, it will be Rupees 6,87,700.

	Rs.	Rs
The sum originally provided for and sanctioned by the Local Government in the Budget of 1870-71 ...		6,85,368
Add—		
Increase given to the Registration Department of the Madras District as per Government Order, dated 17th June 1870, No. 894.	480	
Cost of the Sheristadar's Department newly created in the Madras District as per Government Order do. ...	3,936	
		4,416
		6,89,784
Deduct—		
South Canara.—Savings effected by the re-modelling of the Treasury Establishment in consequence of the opening of a Branch of Madras Bank at Mangalore —*vide* Government Order dated 1st March 1870, No. 301		2,112
		6,87,672

	rs.	
1865-66 ...	13,34,314	Actuals.
1866-67 ...	13,38,555	do.
1867-68 ...	14,51,523	do.
1868-69 ...	14,56,105	do.
1869-70 ...	14,36,665	do.
1870-71 ...	14,70,800	Estimate.
1871-72 ...	14,60,820	Collectors' estimate.
	14,70,900	Board's estimate.

	rs.	rs.
As per sanctioned scale taken for the Budget of 1870-71.		14,71,032
Deduct—		
Kistna.—Pay of a Shroff at the Guntoor Taluq Treasury dispensed with, in consequence of the establishment of a Branch Bank at that place—*vide* Government Order, dated 16th May 1870, No. 717	120	
Madura.—Savings effected in the Quit-rent establishments as per Government Order, dated 17th June 1870, No. 804	60	
		180
		14,70,852

15. *Taluq Establishments.*—The present cost of taluq establishments, according to the sanctioned scale, is Rupees 14,70,852, or, in round numbers, Rupees 14,70,900, and this sum is adopted for the Budget of 1871-72. This will be found to differ from the figure given in the Budget of 1870-71 by Rupees 180 in consequence of a few slight changes which have taken place in three districts as detailed in the margin. In paragraph 18 of Board's Proceedings, dated 5th November 1869, No. 8,182, the cost of taluq establishments with changes up to date was given at Rupees 14,70,792 instead of Rupees 14,71,032. The difference of Rupees 240 was an inadvertent omission in the establishment of Chingleput or the late Madras District.

	rs.	
1865-66 ...	25,637	Actuals.
1866-67 ...	22,414	do.
1867-68 ...	30,000	do.
1868-69 ...	21,196	do.
1869-70 ...	21,884	do.
1870-71 ...	26,500	Estimate.
1871-72 ...	25,502	Collectors' estimate.
	29,000	Board's estimate.

16. *Temporary Establishments.*—The temporary establishments for which provision has to be made in the Budgets of 1871-72 are detailed below:—

	rs.	rs.
Ganjam.—For surveying unassessed waste lands ...		1,200
Godavary.—For do. do. ...		684
Kistna.—For do. do. ...	1,380	
For arrangement of records	900	
		2,280
Chingleput.—Zillahdars for the collection of revenue ...		2,304
Madras.—For arranging records		1,000
Madura.—For superintending harvest of Amani villages ...		42
Nealgherries.—For waste land establishment ...		1,080
South Canara.—For arranging records		2,700
Salem.—For the Escheat establishment	3,912	
For arranging records	540	
		4,452
Total ...		15,742

These establishments are absolutely necessary for the various purposes indicated, and their cost, amounting to Rupees 15,742, is accordingly included in the Budget of 1871-72. The increase under this head over the current year's grant is due for the most part to the inclusion of the escheat establishment of Malabar in the present Budget, consequent on the revenue from escheats being now credited

to Land-revenue. A sum of Rupees 1,000 is provided for the arrangement of records in the Madras Deputy-Collector's office, with reference to an urgent requisition from the Collector, which will be submitted for the orders of Government shortly. The Collector of Kistna provides Rupees 900 for a similar purpose, promising to submit a separate application on the subject. The Collectors of South Canara and Malabar ought to have assigned reasons for the continuance of the charge on account of arrangement of records in the Budget of 1871-72. It may be as well to note here that the usual provision of Rupees 42 in the Nellore District on account of watching the products collected by Yanadies has been this year struck out from the head of "Land-revenue, Temporary Establishments," and included in Item 7 under "26, Miscellaneous" to which it more appropriately belongs.

17. The usual provision of Rupees 564 for each district on account of establishments required for Assistant Collectors, and of Rupees 100 to each district to meet unforeseen necessity for extra agency, is made in the Budget for 1871-72.

	rs.	
The cost of Temporary establishment as detailed above		14,742
For Assistant Collectors' establishment for 20 districts, at 561 Rupees each		11,280
For unforeseen charges, at 100 Rupees each		2,100
		29,122

18. Thus the total provision made in the Budget of 1871-72 on account of Temporary Establishments of all descriptions is Rupees 29,000 in round numbers.

	rs.	
1865-66 ...	22,663	Actuals.
1866-67 ...	19,870	do.
1867-68 ...	22,398	do.
1868-69 ...	31,328	do.
1869-70 ...	34,747	do.
1870-71 ...	36,900	Estimate.
1871-72 ...	40,062	Collector's estimate.
	46,709	Board's estimate.

19. *Dressers including Medical Charges.*—The actual charges on account of Dressers for 1869-70 amounted to Rupees 34,747. The Collectors' estimates for 1871-72 amount to Rupees 40,062, while the Inspector-General's estimate is Rupees 44,177 exclusive of the requirements of the Neilgherry District, which are given by the Commissioner at Rupees 2,500. The Board adopt as usual the Inspector-General's estimate *plus* Rupees 2,500 on account of the Neilgherries, or Rupees 46,709 in round numbers. This is very much above the actuals of past years.

	Actuals 1869-70.	Estimates of 1870-71.	Estimated for 1871-72.
	rs.	rs.	rs.
Huzur ...	8,698	10,000	9,865
Taluq ...	22,692	24,000	24,000

20. *Country Stationary and Sudderward.*—The Collectors estimate the charges on account of Huzur and Taluq Sudderward at Rupees 9,865 and Rupees 23,895 respectively, or together Rupees 33,760, which is a couple of thousand Rupees more than the actuals of 1869-70, and a few hundred less than the current year's estimate. The current year's estimate being according to the last revised scale, the Board will repeat it for next year, viz., Rupees 10,000 for Huzur, and Rupees 24,000 for the Taluqs.

	rs.	
1865-66 ...	37,083	Actuals.
1866-67 ...	48,878	do.
1867-68 ...	35,382	do.
1868-69 ...	31,615	do.
1869-70 ...	33,872	do.
1870-71 ...	34,000	Estimate.
1871-72 ...	33,760	Collector's estimate.
	34,000	Board's estimate.

	Rs.	
1865-66 ...	6,777	Actuals.
1866-67 ...	7,103	do.
1867-68 ...	7,659	do.
1868-69 ...	6,127	do.
1869-70 ...	7,758	do.
1870-71 ...	6,000	Estimate.
1871-72 ...	7,010	Collector's estimate.
	7,000	Board's estimate.

21. *Travelling Allowance to Officers.*—With reference to the actuals of 1869-70, the Board consider that Rupees 7,000 would be nearer the mark than the current year's estimate which is much below the actuals of past years.

	Rs.	
1865-66 ...	50,727	Actuals.
1866-67 ...	44,652	do.
1867-68 ...	67,383	do.
1868-69 ...	75,813	do.
1869-70 ...	65,971	do.
1870-71 ...	70,000	Estimate.
1871-72 ...	73,130	Collector's estimate.
	70,000	Board's estimate.

22. *Extra Tentage to Collectors and Travelling Allowance of Deputy-Collectors.*—The Board consider that for the charges under this head the current year's estimate, namely, Rupees 70,000, may be safely repeated for 1871-72.

	Rs.	
1865-66 ...	49,749	Actuals.
1866-67 ...	55,821	do.
1867-68 ...	45,056	do.
1868-69 ...	52,550	do.
1869-70 ...	60,748	do.
1870-71 ...	55,000	Estimate.
1871-72 ...	64,460	Collector's estimate.
	65,000	Board's estimate.

23. *Batta to Establishments.*—The Collectors' estimates amount to Rupees 64,460 against Rupees 60,748 the actuals of 1869-70, and Rupees 55,000 the estimate for the current year. As the operations connected with the census will cause extra travelling among servants of all grades, the Board think that the Collector's estimate had better be left undisturbed. It is taken in round numbers at Rupees 65,000.

	Rs.	
1865-66 ...	11,412	Actuals.
1866-67 ...	10,131	do.
1867-68 ...	12,950	do.
1868-69 ...	14,145	do.
1869-70 ...	12,663	do.
1870-71 ...	13,000	Estimate.
1871-72 ...	13,000	Collector's estimate.
	13,000	Board's estimate.

24. *Village Contingent Records.*—As the actuals of 1869-70 (Rupees 12,663) came up nearly to the current year's estimate (Rupees 13,000), the latter is repeated for 1871-72.

25. *Office Rent.*—The Collectors' estimate of charges under this head is Rupees 11,120, or Rupees 1,120 in excess of the current year's estimate. This increase is due chiefly to the enhanced rent of the building to which the office of the Madras Deputy Collector had to be removed for better accommodation, under Government Order, dated 8th August 1870, No. 1,181.

	Rs.	
1865-66 ...	8,706	Actuals.
1866-67 ...	10,160	do.
1867-68 ...	8,803	do.
1868-69 ...	8,815	do.
1869-70 ...	9,785	do.
1870-71 ...	10,000	Estimate.
1871-72 ...	11,120	Collector's estimate.
	11,120	Board's estimate.

26. *Charges for Binding Books.*—The Collector's estimate is very nearly the same as that for the current year, which again is more than the actuals of 1869-70 by Rupees 401 only. The Board therefore repeat the current year's estimate for 1871-72.

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27. (1) *Purchase of Office Furniture*—(2) *Repair of Office Furniture and other articles.*—The charges estimated by Collectors under these heads are in excess of both the actuals of 1869-70, and the current year's estimate. In very many districts the want of suitable furniture has been a matter of long standing complaint, and the requirements of Collectors have been put off from year to year for want of funds. The Board are therefore unwilling to retrench the Collectors' estimates on this occasion. Their estimate is accordingly adopted at Rupees 16,300 in round numbers.

	Actuals.	Current year's Estimate.	Collectors' Estimate.
	Rs.	Rs.	Rs.
1	9,187	10,000	14,980
2	616	1,000	1,936

	Rs.	
1865-66 ...	5,787	Actuals.
1866-67 ...	9,949	do.
1867-68 ...	9,385	do.
1868-69 ...	10,282	do.
1869-70 ...	9,803	do.
1870-71 ...	11,000	Estimate.
1871-72 ...	16,316	Collector's estimate.
	16,300	Board's estimate.

28. (1) *Peons' Belts and Badges.*—(2) *Contingencies.*—Looking to the actuals of 1869-70, and to the estimate of the current year, the Board would repeat the latter for 1871-72, that is Rupees 3,000 under the first head.

	Peons' Belts and Badges.	Contingencies.	
	Rs.	Rs.	
1865-66 ...	525	15,140	Actuals.
1866-67 ...	1,541	8,121	do.
1867-68 ...	1,653	5,211	do.
1868-69 ...	1,773	6,946	do.
1869-70 ...	2,437	6,537	do.
1870-71 ...	3,000	7,000	Estimate.
1871-72 ...	3,380	8,445	Collector's estimate.
	3,000	9,500	Board's estimate.

The estimate under "Contingencies" for 1871-72 has to be considerably increased in consequence of instructions received from the Controller General of Accounts under which charges for the conveyance of Stationery from the Huzur to Taluq Cutcherries are now to be debited to "Contingencies" under "Land Revenue." The charges on this particular account have been estimated distinctly by some Collectors, while others make no specific mention in their Budgets. The Board have estimated the wants of all the districts at Rupees 2,500, and have added this sum to the amount of the current year's Budget, thus making the total provision for 1871-72 Rupees 9,500.

29. *Miscellaneous under Land Revenue.*—The items noted below constitut "Miscellaneous" charges under Land Revenue :—

Items	Actuals 1865-66.	Actuals 1866-67.	Actuals 1867-68.	Actuals 1868-69.	Actuals 1869-70.	Sanctioned Estimate of 1870-71.	Estimate 1871-72. As proposed by Collectors.	Estimate 1871-72. As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure within the district	16,477	14,117	17,107	12,953	14,087	14,000	13,925	14,000
2. Postage charges including Book-Post	...	359	...	664	986	1,000	1,772	1,800
3. Purchase of Service Postage Labels	...	2,758	...	538	647	47,380	22,213	22,000
4. Law charges in the Revenue Department	...	1,696	1,792	3,231	8,559	2,000	2,600	2,000
5. Purchase of Periodicals and Books	...	59	310	332	317	1,000	1,033	1,000
6. Service Telegrams	...	4,154	1,537	1,570	1,520	2,000	2,220	2,000
7. Extra to Vaccine and Vaccinal pupils at Stredhari-coil	...	1,561	5,202	2,839	2,839	3,000	3,000	3,000
8. { Postal } Establishment including guards	...	6,008	4,209	4,427	4,661	7,000	7,000	7,000
9. { Police } Contingencies including purchase of Stocks	...	1,682	5,761	1,080	2,793	2,000	8,000	8,000
10. { Abkarry and Salt } Establishment	...	867	1,616	4,727	932	1,000	1,600	1,000
11. { Coir } Purchase of Coir and Extra charges	...	5,824	22,600	20,293	19,350	25,000	22,000	20,000
12. Sundries	...	1,202	677	1,381	750	1,000	1,482	1,000
Total	16,477	39,210	60,933	52,635	56,009	1,06,380	87,945	82,800

For four of the Items, Nos. 1, 4, 5, 6, 7, and 12, the current year's estimate is repeated, with reference to the actuals of 1869-70. With regard to Items 2 and 3, Postal Charges, it is difficult to say whether the Collectors' estimates, amounting to Rupees 1,772 and Rupees 22,213 respectively, will suffice or not, as the new rules came into operation only at the beginning of the current year. The Board will therefore simply adopt them in round numbers at Rupees 1,800 and Rupees 22,000. The charges on account of Pearl Fishery, Items Nos. 8 and 9 are estimated by the Collector of Tinnevally at Rupees 15,000. The increase is apparently made with reference to the fishery which is expected to take place in March 1872. The charges on account of Amendivi Coir in South Canara (items 10 and 11) are estimated by the Collector at Rupees 23,600. The actuals have very seldom reached this figure. Those of 1869-70 amounted to Rupees 21,000 nearly, and this sum the Board resolve to adopt for 1871-72.

30. The total provision under Land Revenue discussed in preceding paragraphs 9 to 29, amounts to Rupees 40,39,120. From this the proportion debitable to Law and Justice being deducted and the provision for Miscellaneous items being added, the net estimate for 1871-72 amounts to Rupees 38,23,466.

	Rs.	Rs.
Total Land Revenue Charges ...		40,39,120
Deduct the half salary of the Commissioner and his Assistant on the Neilgherries from which one-fifth is not to be deducted	16,400	
Do. from the salaries and expenses of the Madras District from which one-fifth is also not to be deducted	30,450	
		46,850
		39,92,270
Deduct one-fifth chargeable to Magisterial charges		7,98,454
		31,93,816
Add the pay of the Commissioners, etc., on the Neilgherries	16,400	
Do. the salaries and expenses of the Madras District.	30,450	
		46,850
		32,40,666
Add Miscellaneous Charges		82,800
		33,23,466

31. Excise on Spirits and Drugs.—The total charges estimated by Collectors under this head amount to Rupees 2,76,828, which is nearly the Budget estimate of the current year, though considerably in excess of the actuals of 1869-70. Of the total amount of the estimate, Rupees 1,450 is the estimated charge on account of Registration Fees and Contingencies of the several districts, and Rupees 150 is the cost of the establishment maintained for the Abkarry Farm of Jeypore in the Vizagapatam District. The rest is all on account of the Madras town Abkarry. The largeness of the amount compared with the actuals of 1869-70, is in consequence of a special provision being made in the Budget of 1871-72 to meet certain sums which, though due to the Contractor of Arrack in the current year, cannot be paid for want of funds in the current Budget. This

	Rs.	
1865-66	2,60,913	Actuals.
1866-67	1,98,703	do.
1867-68	2,16,124	do.
1868-69	2,39,009	do.
1869-70	2,36,894	do.
1870-71	2,71,600	Estimate.
1871-72	2,76,828	Collector's Estimate.
	2,76,000	Board's Estimate.

	Rs.
Establishment ...	23,142
Country Stationery ...	150
Cost of manufacture ...	2,50,000
Purchase of manufactured Liquor ...	1,000
Registration fees ...	1,000
Contingencies ...	1,722
Total ...	2,76,000

subject is explained in Board's Proceedings, dated 24th August 1870, No. 5,442. On the whole the Board resolve to adopt Rupees 2,76,000 in round numbers for the Budget 1871-72.

32. Assessed Taxes.—The utter inadequacy of the current year's grant of Rupees 25,000 on account of Income-tax establishments has been already represented to Government. The amount required for districts alone, according to the scale recently submitted for sanction of Government, is Rs. 97,560, and that sanctioned for Madras is Rs. 6,864, together Rs. 44,424. To this will have to be added Rupees 2,000 for Contingencies, and Rupees 500 for Country Stationery and Saderward. The entire cost expressed in round numbers may therefore be taken at Rupees 47,000. If the Income-tax continues during 1871-72, the Board see no reason why the charges for that year should not be taken at Rupees 47,000.

	Rs.	
1865-66	17,891	Actuals.
1868-69	299	do.
1869-70	18,005	do.
1870-71	25,000	Estimate.
1871-72	30,449	Collector's estimate.
	47,000	Board's estimate.

	Rs.
Establishment	44,500
Country Stationery	500
Contingencies	2,000
Total...	47,000

33. Sea Customs.—The provision for Sea Customs Establishments is made according to the sanctioned scale, less the savings effected by recent reduction in the Madras Sea Customs Office under Government Order, dated 17th June 1870, No. 894.

34. The charges on account of Country Stationery, Saderward and Contingencies are estimated at the same amounts as the sanctioned grant for the current year, which nearly corresponds with the actuals of 1869-70.

35. The usual provision of Rupees 750 is made on account of temporary establishment in Malabar for the prevention of smuggling.

36. The total provision under Sea Customs is thus Rupees 1,53,540.

37. Land Customs.—The increase of Rupees 6,000 on account of the Chowkey Establishment on the Pondicherry Frontier having been since sanctioned by Government and reported to the Government of India for their approval, the Board repeat their current year's estimate on account of Land Customs Establishments, namely, Rupees 10,440, which is the cost of the present scale.

	Country Stationery or Saderward.	Contingencies.	
	Rs.	Rs.	
1865-66 ...	465	122	Actuals.
1866-67 ...	231	410	do.
1867-68 ...	259	88	do.
1868-69 ...	250	191	do.
1869-70 ...	259	63	do.
1870-71 ...	360	260	Estimate.
1871-72 ...	300	120	Collector's estimate.
	300	120	Board's estimate.

	Rs.
Establishment	10,440
Country Stationery	300
Contingencies	120
Total ...	10,860

38. A sum of Rupees 300 for Country Stationery and Rupees 120 on account of Contingencies have been provided with reference to the actuals of 1869-70.

39. Thus the total provision under Land Customs will be Rupees 10,860.

40. Salt.—The provision made on account of Salt Deputy-Collectors, and their establishments, and of Salt Divisions and Stations, is according to the sanctioned scale.

41. *Deputy-Collectors.*—The provision on account of Deputy-Collectors is given in the margin compared with the actuals of the last five years.

	Rs.	
1865-66 ...	11,619	Actuals.
1866-67 ...	12,479	do.
1867-68 ...	13,775	do.
1868-69 ...	13,814	do.
1869-70 ...	14,252	do.
1870-71 ...	17,500	Estimate.
1871-72 ...	16,420	Collector's estimate.
	18,220	Board's estimate.

42. *Deputy-Collector's Establishment.*—In the provision under this head, there is an increase of Rupees 720 on account of two additional Sudds sanctioned in Government Order, dated 10th August 1870, No. 1,218, for the districts of South Arcot and Tinnevelly. Of this provision Rupees 360 relating to Malabar is included under Divisional Establishment, there being no Deputy-Collector in charge of the Salt Department.

43. *Division and Station Establishments.*—In the Godavery District the Collector includes, for the first time, a sum of Rupees 2,256, being the sanctioned cost of the establishment at the Magultore Pass, which he probably expects to work during 1871-72. Some differences will also be observed in the establishments provided for the Districts of Nellore and Tinnevelly, owing to expected savings, as certain pass, the closing of which has been sanctioned, are abolished. Thus the total provision under this head amounts to Rupees 1,63,540, and is below the current year's estimate of Rupees 1,66,800 by only Rupees 1,260.

	Rs.	
1865-66 ...	3,643	Actuals.
1866-67 ...	3,333	do.
1867-68 ...	2,637	do.
1868-69 ...	2,360	do.
1869-70 ...	2,868	do.
1870-71 ...	3,200	Estimate.
1871-72 ...	3,255	Collector's estimate.
	3,200	Board's estimate.

44. *Country Stationery.*—The provision made on account of country stationery both for Huzur and for Divisions, is the same as that for the current year and in accordance with the sanctioned scale.

45. *Travelling Allowance and Batta to Establishment.*—With reference to the actuals of 1869-70, and to the special increase required by the Collectors of the Godavery and Chingleput Districts, the sums provided on account of travelling allowance and batta to establishments are slightly in excess of the current year's Budget grants. The former Officer explains that his Salt Deputy-Collector is expected to be travelling the greater part of the year, in consequence of the opening of the new pans at Mogultore. The Collector of Chingleput states that his Deputy-Collector has very frequently to visit the pans.

	Rs.	
1865-66 ...	7,220	Actuals.
1866-67 ...	5,941	do.
1867-68 ...	7,084	do.
1868-69 ...	7,970	do.
1869-70 ...	7,065	do.
1870-71 ...	8,650	Estimate.
1871-72 ...	9,485	Collector's estimate.
	9,200	Board's estimate.

46. (1) *Purchase of Salt and Manufacturer's share*—(2) *Charges for conveying and storing salt.*—In consequence of the retrenchment of Rupees 92,000 by the Government of India in the provision made by the Board for 1870-71, the Board's estimates were reduced from Rupees 10,70,000 and Rupees 1,80,000, respectively, under heads (1) and (2) to Rupees 10,00,000 and Rupees 1,08,000. The Board are not without apprehension that these reduced grants will be found insufficient to meet the full requirements of the year. This being the case, as regards the current year's sanctioned grants, the Collectors' estimates for 1871-72 provide for the manufacture of Indian Maunds 96,30,300, and for Rupees 11,96,810, the cost price thereof, and Rupees 2,55,830 on account of its storage, etc. They explain that very large quantities have to be manufactured and brought to store during the next year to enable them to have in stock eighteen months' supply [illegible] to the actual [illegible] of the last five years, the Board observe that in the year 1868-67 the quantity brought to store corresponds with that estimated by Collectors for 1871-72. Taking therefore the charges of that year as a basis, and

		Expenditure.		
Years.	Quantity manufactured.	Purchase of Salt.	Storage.	Total.
	Maunds.	Rs.	Rs.	Rs.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	253	11,99,366
[illegible]	[illegible]	[illegible]	[illegible]	11,71,474
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	3,61,150	14,29,250
Average ...	78,27,864	8,68,400	1,80,150	10,48,550

allowing for the increased rates of Coodewarum now allowed to manufacturers and for increased wages of labour, the Board are of opinion that Rupees 11,00,000 for purchase, and Rupees 2,00,000 for storage will be a fair provision for the ensuing year, supposing that the season permits of the manufacture of the large quantity estimated.

48. *Gathering Spontaneous Salt.*—The Collectors estimate for the gathering of spontaneous salt Rupees 8,580 against Rupees 5,000 the grant for the current year, and Rupees 6,115 the actuals of 1869-70. The proposed increase is chiefly in the Kistna District. The Collector of Nellore provides Rupees 1,400 for guarding and destroying spontaneous salt erroneously under the head "Divisional Establishment." This sum being transferred to this head, the Collectors' estimate will be further raised to Rupees 9,930. Looking, however, to the actual charges under this head for several years, the Board think that Rupees 8,000 will be ample for 1871-72.

	Rs.	
1866-67	8,508	Actuals.
1867-68	5,527	do.
1868-69	4,852	do.
1869-70	6,115	do.
1870-71	5,000	Estimate.
1871-72	8,580	Collector's estimate.
	8,000	Board's estimate.

49. The charges under other minor items are estimated severally with reference to the actuals of 1869-70. Those for "Purchase and repair of weighing machines" are estimated at Rs. 30,000 if 194 new machines are Manufactured during 1871-72, as proposed in Board's Proceedings about to be submitted to Government. The provision under Contingencies includes this year Rupees 2,000 on account of the annual repairs of the embankments in the Nellore District, sanctioned in Government Order, dated 7th January 1863, No. 16. This item has been either omitted from the Budget by an oversight.

Items.	Actuals. 1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	Estimate 1870-71.	Estimate 1871-72. As proposed in Collectors' letters.	As finally settled by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight on Salt imported	...	330	510	1,300	6,075	1,500	4,250	4,000
Purchase and repair of Weighing Machines	157	1,128	1,146	2,105	3,121	2,500	3,400	30,000
Office and Godown establishment	66	61	40	...	...	200	200	200
Contingencies ...	13,269	16,427	21,091	16,131	19,262	18,000	22,000	22,000

50. The total estimate of charges against Salt Revenue is thus Rupees 16,08,600.

	Rs.
Deputy-Collectors and Establishment ...	2,32,000
Country Stationery	3,200
Travelling allowance	9,200
Purchase of Salt and Manufacturer's share	11,00,000
Charges for conveying and storing salt.	2,00,000
Gathering, etc., of spontaneous salt ...	8,000
Freight on salt imported	4,000
Purchase and repair of weighing machines	30,000
Office and Godown establishment ...	200
Contingencies	22,000
Total ...	16,08,600

51. STAMPS.—The provision on account of the Superintendent of Stamps and his establishment for the current year is repeated, leaving out the Deputation allowance provided for

Items.	Actuals. 1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	Sanctioned Estimate of 1870-71.	Estimate 1871-72. As proposed by the Superintendent of Stamps.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Superintendent	12,000	9,562	12,000	12,000	12,000	14,400	14,400	12,000
Establishment	18,999	12,061	13,245	16,277	14,310	12,816	12,820	13,320
Contingencies	2,308	2,021	3,407	2,627	4,640	5,000	5,000	5,000
Official Postage	...	...	...	...	...	1,506	1,506	1,506
Reserve	...	...	...	...	...	5,600	5,600	5,600

in the current year. So with the contingencies of the Stamp Office, the actuals for 1869-70 having amounted to Rs. 4,640 against the current Budget grant of Rs. 5,000. For official Postage, the sum of Rs. 1,506, together with the reserve allotment of Rupees 5,600 made by the Government of India, has been retained.

52. For the establishment of the Assay Master in charge of the Stamp Paper Department at the abolished Mint, a provision of Rupees 6,144, or Rupees 900 more than the current year's grant is needed, with reference to the additional agency required to meet the increased work caused by the alterations in the Stamp Law. The necessity for the increase has been fully explained in the Board's Proceedings, dated 5th November 1870, No. 6,502, now before Government.

	Establishment of the Assay Master.
	Rs.
1865-66 ...	2,016 Actuals.
1866-67 ...	2,390 do.
1867-68 ...	4,108 do.
1868-69 ...	4,897 do.
1869-70 ...	5,583 do.
1870-71 ...	5,244 Estimate.
1871-72 ...	6,052 Assay Master's estimate.
	6,144 Board's estimate.

53. On account of Contingencies which include the establishment of artizans noted in the margin, Rupees 2,500 is provided against the current year's estimate of Rupees 1,940.

	Rs.
Engine Driver	600
Fitter	360
Bullock Driver	84
Total ..	1,044

54. The Assay Master has applied for a contingent allowance of Rupees 1,580 on account of the Mechanical establishment required for keeping in order the Bi-colour Presses and Stamp Dies. The charge appeared to be too high, and the Board have called for further information; meanwhile they have added to the current year's estimate of "Contingencies," in paragraph 52, Rupees 560, hoping that this sum may be found sufficient for keeping the Presses and Dies in order.

	Contingencies.
	Rs.
1865-66 ...	449 Actuals.
1866-67 ...	411 do.
1867-68 ...	449 do.
1868-69 ...	1,940 do.
1869-70 ...	1,940 Estimate.
1870-71 ...	3,851 Assay Master's estimate.
1871-72 ...	2,500 Board's estimate.

55. Thus the total provision for Stamp charges at the Presidency will amount to Rupees 10,070.

56. In the Provinces, on account of discount to Licensed Vendors, the Collector's estimate the charges at Rupees 51,279 under "General Stamps," and Rupees 74,760 under "Judicial Stamps," or in the aggregate Rupees 1,26,039, which is above the current year's estimate, and below the actuals of 1869-70 by about Rupees 4,000. The Board see no grounds to alter the estimates made by the District Officers, and accordingly adopt them in round numbers as Rupees 51,000 and 75,000 under the respective heads, or in the aggregate Rupees 1,26,000. The estimate of charges under "Judicial Stamps" will appear under "Law and Justice" as classified in the form of Treasury Accounts.

	Rs.
1865-66 ...	92,249 Actuals.
1866-67 ...	92,786 do.
1867-68 ...	1,19,000 do.
1868-69 ...	1,25,121 do.
1869-70 ...	1,29,922 do.
1870-71 ...	1,22,400 Estimate.
1871-72 ...	1,25,949 Collector's estimate.
	1,26,000 Board's estimate.

	Rs.
Establishment	25,320
Contingencies	5,000
Official Postage	7,106
Establishment at the Currency Depôts	6,144
Contingencies	2,500
Commission and Discount to Licensed Stamp Vendors in the district ...	51,000
Contingencies	2,500
Stamp Department in the Madras District	940
Total ..	*1,00,510

* Exclusive of Rupees 75,000 provided for under "Law and Justice."

In the sum provided for the permanent establishment there is a trifling addition of Rupees 72, resulting from the salary of a water-carrier, attached to the Board's Office, being for the first time included under this head, under orders of the Government of India, intimated by the Accountant-General.

57. The total charges of all descriptions under Stamps will thus be Rupees 1,00,510 for the Presidency and Provinces.

58. ADMINISTRATION AND PUBLIC DEPARTMENT, BOARD OF REVENUE.—Under this head the charges on account of the salaries of Members and Secretaries are estimated at the same amounts as those sanctioned for the current year. In the permanent establishment there is a trifling addition of Rupees 72, resulting from the salary of a water-carrier, attached to the Board's Office, being for the first time included under this head, under orders of the Government of India, intimated by the Accountant-General.

59. The charges under the minor items are estimated with reference to the actuals of 1869-70, and to the requirements of next year. The only provision calling for remark is that relating to office furniture. A sum of Rupees 3,000 has been set down for completing the furniture of the new rooms under construction for the use of the Members and Secretaries, and for additional Almirahs for the records. The total provision for the office of the Board will thus be Rupees 2,53,000.

	Rs.
Salaries of Members, Secretaries ...	1,67,100
Cost of Establishments	72,708
Contingencies	2,132
Deputation and Travelling allowance	3,000
Purchase and repair of furniture	9,000
Service Telegrams	500
Charges for lithographing new District Maps ...	1,000
Purchase of Periodicals and Books ...	500
Official Postage Labels	3,000
Total ...	2,53,000

	Rs.
1865-66 ...	99,579 Actuals.
1866-67 ...	99,807 do.
1867-68 ...	42,067 do.
1868-69 ...	44,003 do.
1869-70 ...	44,263 do.
1870-71 ...	44,566 Estimate.
1871-72 ...	44,412 Collector's estimate.
	44,266 Board's estimate.

1865-66 ...	1,126 Actuals.
1866-67 ...	1,737 do.
1867-68 ...	3,019 do.
1868-69 ...	1,561 do.
1869-70 ...	1,237 do.
1870-71 ...	1,640 Estimate.
1871-72 ...	1,610 Collector's estimate.
	1,600 Board's estimate.

60. *Stationery and Printing.*—There has been no change in the scale of establishments allowed for Collectorate Presses, and hence the grants for the current year on their account is repeated for the next. For Country Stationery or Sadarward a sum of Rupees 1,600 has been adopted with reference to the actuals of 1869-70, and to the reported requirements of the year.

61. For the purchase of Press materials and other charges connected with the Press, the Collectors' estimates for 1871-72 amount to Rupees 19,278 against Rupees 12,619, the actuals of 1869-70, and Rupees 9,150 the grant for the current year. Compared with the actual charges incurred during past years, the demands of the District Officers for 1871-72 appear excessive. Complaints of want of sufficient material to work the Presses efficiently, and of their consequent inability to turn out the increasing work required of them, are frequent and in most cases well grounded, and the Board have been often obliged, for want of funds, to postpone compliance with urgent requisitions from some districts. The Board are therefore disposed to make a liberal provision, in the hope that it will be the means of not merely removing the present complaints, but also very considerably diminishing the requirements of succeeding years. They would therefore propose that a sum of Rupees 18,000 should be provided for this purpose for 1871-72.

	Rs.	
1865-66 ...	7,439	Actuals.
1866-67 ...	9,860	do.
1867-68 ...	10,118	do.
1868-69 ...	15,351	do.
1869-70 ...	12,619	do.
1870-71 ...	9,150	Estimate.
1871-72 ...	19,278	Collector's estimate.
	18,000	Board's estimate.

62. A sum of Rupees 2,000 is proposed for printing selections from records during 1871-72, under the supervision of the Board. A beginning has been already made in the current year.

63. The total provision under stationery and printing will thus be Rupees 67,200.

	Rs.
Establishment	44,268
Country stationery	1,600
Purchase of Press materials	18,000
Printing Gazette for the Neilgherries	1,332
Printing selections from records	2,000
Total...	67,200

64. The following abstract exhibits in one view the actual expenditure during the last five years, the sanctioned estimate for the current year, and the estimate for 1871-72, both as proposed by Collectors and by the Board, under each of the principal items of charges already noticed.

Items.	Actuals. 1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	Sanctioned estimate of 1870-71.	Estimate for 1871-72. Collectors' estimate.	Estimate for 1871-72. Board's estimate.	Comparison between columns 7 and 9. Increase.	Comparison between columns 7 and 9. Decrease.
1	2	3	4	5	6	7	8	9	10	11
3. Registration and Stamps (Collectors).										
Refunds	Rs. 3,00,730	Rs. 2,12,723	Rs. ...	Rs. 1,65,353	Rs. 2,90,091	Rs. 3,10,850	Rs. 1,54,285	Rs. 2,09,000	...	Rs. 71,000
Drawbacks	80,088	59,089	57,013	85,545	97,879	30,000	42,000	30,000	...	...
Total ...	3,80,818	2,71,812	2,57,013	2,50,898	2,90,091	3,40,850	1,96,285	2,39,000	...	71,000
4. Land Revenue (Collectors and Commissioned Officers).										
Collectors and Commissioned Officers	11,61,836	12,79,670	13,53,123	13,72,909	14,78,913	15,43,560	13,54,734	13,92,300	48,500	...
Deputy Collectors	1,89,040	1,97,948	1,70,336	1,93,997	1,80,069	1,85,200	2,00,400	1,90,000	...	...
Outdoor Establishments	6,48,334	6,26,674	6,84,203	6,84,879	6,74,960	6,97,780	6,01,742	6,57,780	65,480	...
Country Stationery	17,061	17,400	9,668	31,238	31,259	10,000	9,865	10,000	...	...
Medical charges	22,952	21,676	21,825	31,238	31,247	40,700	40,863	40,700	9,800	...
Talook Establishments	13,54,311	13,38,365	14,17,230	14,56,115	14,30,861	14,70,000	14,86,850	14,70,000	100	...
Talook contingencies	88,359	88,359	88,359	21,885	21,892	23,300	23,385	23,300	...	...
Extra and Temporary establishment	33,574	20,040	38,004	20,040	21,186	20,000	25,702	25,000	5,000	...
Travelling charges	4,797	1,42,038	1,42,038	1,45,134	1,45,134	1,55,000	1,55,439	1,55,000	11,000	...
Commissariat	5,211	6,945	6,945	6,945	6,945	7,500	8,445	7,500	2,500	...
Office Rents	21,033	25,719	25,719	25,719	25,719	25,719	25,718	25,719	6,450	...
Total ...	36,96,850	38,97,840	40,56,120	41,01,220	42,01,335	43,49,759	40,15,763	40,39,120	1,42,330	...
Land Revenue Miscellaneous Collections as particularized in the abstract contained in paragraph	1,05,230	1,05,230	82,800	82,800	1,05,230	82,392	81,392	82,800	...	24,130
Total Land Revenue ...	38,02,080	39,03,070	41,38,920	41,84,020	43,06,565	44,32,151	41,09,162	41,21,920	1,19,120	...
6. Excise on Spirits and Drugs ...	1,60,942	1,96,700	2,47,819	2,76,009	2,30,984	2,78,535	2,78,535	2,76,009	...	...
7. Abkaree Taxes	...	1,07,754	1,47,277	2,47,600	10,705	30,472	30,472	47,000	16,500	...
8. Customs	...	1,00,305	1,00,305	1,03,400	1,00,305	1,03,400	1,03,398	1,03,400	2,600	...
9. Salt	...	14,82,178	14,38,777	11,01,348	1,46,984	13,78,000	19,45,817	15,08,000	2,30,000	...
11. Stamps	1,24,073	1,30,005	1,34,494	1,39,971	1,39,519	32,200	1,04,151	1,00,510	10,704	...
15. Administration and Public Department	2,21,910	2,30,389	2,41,393	2,31,396	1,80,693	2,61,200	2,58,004	2,58,000	...	8,300
Board of Revenue	...	...	...	...	...	...	...	...	...	...
17. Law and Justice.										
Discount on Sale of Court Fee Stamps	...	...	...	...	...	...	24,670	75,000	...	6,000
18. Stationery and Printing	47,345	50,694	60,694	60,696	65,160	67,200	67,200	67,200	9,800	...

65. As usual, the Board provide in the subjoined tabular statement for certain items of charges classed in the general accounts under "26, (formerly 27) Miscellaneous." They have exhibited therein the Collectors' and their own estimate for the ensuing year compared with the actuals of the past five years and the sanctioned grant for the current year.

66. It will be noticed that the item "Agricultural Exhibition" which hitherto had a subordinate place under the head Education, Science, and Art," is now transferred to "26, Miscellaneous" in accordance with the latest classification in the accounts.

67. None of the items call for remark. Most of them being fixed charges, the grants for the current year are repeated for the next, and the remark made last year regarding the estimate on account of District Tappal Establishments applies equally in this. In regard to "Agricultural Exhibitions," however, the Collectors' estimates, amounting to Rupees 25,300, contrast strongly with the actuals of 1869-70, which amount only to Rupees 12,351. The estimate for 1871-72 includes Rupees 20,000 on account of the Government Experimental Farm at Sydapet, Rupees 4,000 for the Cattle Show in the district of Nellore, Rupees 1,000 on account of conservancy of river fish in South Canara, and Rupees 5,000 on account of general agricultural experiments in the provinces.

Items.	Actuals.					Sanctioned estimate for 1870-71.	Estimate for 1871-72.	
	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.		Collector's estimate.	Board's estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for remitting treasure beyond the district ...	25,071	23,934	26,692	17,904	19,218	20,000	21,450	20,000
Grant-in-aid to Travellers' Bungalows ...	5,329	5,395	3,101	7,453	6,160	10,000	9,450	10,000
Do. Native Choultries ...	7,445	6,869	7,319	10,692	10,200	10,200	10,200	10,200
Charges for stamping weights and measures ...	4,449	4,074	4,104	4,471	4,933	7,600	7,743	7,600
District Tappal Establishment ...	1,11,448	1,02,013	1,11,397	1,08,118	1,01,981	1,17,020	1,15,246	1,17,020
Do. Country Stations and Sadarwared ...	4,635	2,581	2,327	1,508	2,228	2,380	2,580	2,380
Ferries and landing places ...	5,752	2,624	2,592	4,017	2,312	5,000	5,000	5,000
Charges for Exhibitions and Agricultural Conference ...	1,407	...	...	...	...	1,000	1,000	1,000
Rent charges for Public Offices ...	...	...	...	...	...	1,000	1,000	1,000
Registration of Births and Deaths ...	...	...	...	...	10,458	10,240	10,330	10,260
Agricultural Exhibitions ...	10,145	12,942	7,771	10,078	12,351	30,000	25,300	25,000

Districts.	Town Munsifs.	Joint Magistrates.	Sadarwared.
	Rs.	Rs.	Rs.
Bellary	...	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

68. The Board not being aware of any changes since the last Budget in the staff of Town Munsifs and Cantonment Joint Magistrates, the usual abstract showing the estimated cost on their account is given in the margin for inclusion in the Accountant-General's Budget.

69. The cost of the establishments maintained for registration of births and deaths has been this year included under "26, Miscellaneous" and exhibited in the abstract table given in paragraph 65.

70. Provision will have to be made for the charges attending the Imperial Census of November 1871. As the scheme is not yet fully matured, it is difficult now to estimate with precision the probable expenditure, but it will not be very wide of the mark if it is put down at Rupees 75,000.

71. Petty Construction and Repairs.—On account of charges falling under Petty Construction and Repairs, the estimates of Collectors amount to Rupees 2,52,692 as detailed in the margin. Much inconvenience has resulted from the reduced grant allowed under this head for the current year. By far the largest portion of the estimate under this head appertains to the "Salt Revenue," and the reduction made by the Government of India in the estimate of this Government for the current year, has led to the postponement of very many works connected with the salt manufacture, the execution of which was considered by the District Officers very urgent. The Board, therefore, anticipate that during 1871-72, the expenditure which will be necessary will be large, and apprehend that, unless it is incurred, the revenue from salt will be seriously compromised. They, therefore, trust that the provision of Rupees 2,00,000 for salt, may be left undisturbed.

	Rs.
Land Revenue	8,193
Customs	11,993
Salt	2,32,166
Miscellaneous	340
Total ...	2,52,692

72. The total provision under this head including other branches will thus be Rupees 3,20,500, as per margin.

	Rs.
Land Revenue	8,500
Customs	12,000
Salt	2,00,000
Miscellaneous	500
Total ...	2,20,900

73. On account of Police guards required for the Revenue Department, the Inspector-General estimates the charges at Rupees 3,03,346 against Rupees 3,12,281 provided for the current year. The usual statement showing details for each district accompanies the Budget.

74. With reference to instructions of the Accountant-General, the Collectors have exhibited in their Budget the estimated charges on account of "Sanitary arrangements during festivals" and on account of supplies of Military and Medical Stores to Civil Department. These amounts are given in the margin for the information of the Accountant-General.

	On account of Sanitary arrangement.	On account of Military and Medical Stores to Civil Department.
	Rs.	Rs.
Ganjam	200	500
Godavery	250	...
Kistna	800	...
Nellore	170	...
Bellary	...	50
North Arcot ...	600	...
South Arcot ...	1,000	...
Coimbatore ...	2,000	...
South Canara ...	800	...
Malabar	1,000	...

75. The attention of the Board has been drawn to a provision of Rupees 2,530 made by the Collector of Kurnool for the charges of establishment required for making over lands to the "Irrigation and Canal Company." The Board have obviously nothing to do with this item of expenditure, as they observe from the letter of the Government of India to the Madras Government, dated 31st March 1869, No. 2,000A., recorded in Government Order, 30th April 1869, No. 210, Financial Department, that this item should be charged to the Public Works Department. Their object in noticing it at all is simply that it may not be lost sight of in the department to which it properly relates.

76. In regard to charges connected with the Inam Department, which is now attached to the Board, the Second Member who is in special charge of it will submit to Government a separate Budget for 1871-72.

No. 412. ORDER THEREON, 21st December 1870, No. 2,089.

General.

THE Board of Revenue submit their Budget-estimate of Charges for 1871-72, nearly two months after the prescribed date (1st October). This delay causes much inconvenience in the Government and Accountant-General's Offices, and the Board's attention will be drawn to the Circular from the Secretary to the Government of India, dated 21st October 1869, No. 4,105, in which the absolute necessity for "exact punctuality" in the submission of the Budget-estimate is pointed out.

Revenue Order, dated 7th December 1869, No 11.

2. ALLOWANCES, REFUNDS, AND DRAWBACKS.—The Board's estimate under "Allowances, Refunds, and Drawbacks" amounts to Rupees 2,39,000 against Rs. 2,10,061, the actuals of 1869-70 as given by the Board, and Rupees 3,10,000, the estimate for 1870-71. The Board remark that the transactions of the last few years have proved how difficult it is to estimate the demand under this head, and the figures in the margin, taken from the Accountant-General's books, show how largely the actuals have exceeded the estimates during the last five years. The average actual expenditure during that period amounted to Rupees 2,66,303,

	Budget-estimate.	Actuals by Accountant General's books.
	Rs.	Rs.
1865-66	1,61,000	3,03,019
1866-67	1,65,[illegible]	2,86,949
1867-68	1,15,[illegible]	3,09,217
1868-69	1,15,000	2,47,[illegible]15
1869-70	1,30,00[illegible]	2,10,061

and the Board's estimate of Rs. 2,39,000 for next year is accepted. The Government consider it unnecessary to review the provision under each minor head, as the savings in one will meet the deficiency in another, and the aggregate result under each major head is the object to be kept in view.

3. LAND REVENUE.—The Board's estimate under "Land-revenue" amounts to Rupees 41,21,920 against Rupees 37,77,187, the actuals of 1869-70, and Rupees 40,03,800, the estimate for the current year. The estimates and actuals for the last five years are given in the margin. The actual charges incurred were much below the estimate in every year, except 1867-68. The difference in 1866-67 amounted to the large sum of Rupees 3,68,718, and it was Rupees 1,29,467 in 1868-69, and Rupees 60,063 in 1869-70. The five years' average actual expenditure was Rupees 37,08,137. The Board's estimate for the forthcoming year exceeds the actuals of 1869-70 by Rupees 3,44,713,* and the average actuals of the last three years by Rupees 3,08,619†.

	Estimate.	Actual.
	Rs.	Rs.
1865-66	37,01,100	36,44,339
1866-67	38,25,222	34,56,504
1867-68	37,73,940	37,86,125
1868-69	40,06,000	38,76,533
1869-70	38,37,250	37,77,187

	Rs.
* Board's estimate	41,21,900
Actual of 1869-70	37,77,187
Excess...	3,44,713

	Rs.
† Board's estimate	41,21,900
Average actual of last three years.	38,13,281
Excess...	3,08,619

4. The large excess above the actuals of past five years is mainly the result of providing for all fixed establishments according to the full sanctioned scale, without regard to the savings which invariably occur from vacancies and other causes. This is done under the rules laid down by the Government of India for the preparation of the Budget, and the estimate cannot, therefore, be reduced.

5. The provision of Rupees 4,00,000 for Assistant Collectors appears, however, to be unnecessarily large. The actuals in none of the previous five years exceeded Rupees 2,94,288, and, making sufficient allowance for the Board's explanation, that an unusually large number of the sixty-two Assistant Collectors have passed the higher standard, the current year's estimate of Rupees 3,56,500 will be sufficient for the next year. Should any deficiency be found to exist towards the close of the year, it can be supplied from the savings in the estimate for other covenanted officers. The total estimate for Covenanted officers will be the same as that for the current year.

6. The Board have carefully reviewed the provision under the other several minor heads, and little or no room is left for reduction, except in a few items which will be noted below.

Medical Charges.—The Inspector-General's estimate of medical charges amounts to Rupees 44,177, but the Board have added Rupees 2,500 on account of the medical requirements of the Neilgherry District. They do not explain why this latter sum needs to be debited to the Revenue Department, and it is consequently struck out.

Extra and temporary establishments.—The uniform provision of Rupees 564 for Assistant Collector's establishments and 100 Rupees for unforeseen charges is not likely to be required in all districts, and the Board's total estimate for extra and temporary establishments is, therefore, reduced by Rupees 4,000.

Travelling charges.—The Board's estimate of Rupees 1,55,000 for travelling charges will be retained, as the census work will entail extra travelling in most grades.

Miscellaneous.—The Board's estimate of Rupees 82,800 for "Miscellaneous" charges is reduced to Rupees 82,000 in round numbers. The excess over the actuals of previous years under this head is owing chiefly to the large provision of Rupees 22,000 for Service Postage labels, and to the charges connected with the Pearl Fishery expected to take place in the early part of 1872.

7. The petty alterations in the other items need no special notice, and the Budget-estimate as revised amounts to Rupees 40,58,000 against Rupees 40,03,800, the sanctioned grant for the current year as shown below.

	Actuals of 1868-69.	Actuals of 1869-70.	Estimate for 1870-71.	1871-72. Board's estimate.	1871-72. Estimate now passed.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors and other covenanted officers	12,50,009	11,76,918	13,48,800	13,92,900	13,49,800
Deputy Collectors	1,60,997	1,60,499	1,80,600	1,80,600	1,80,600
Collectors' Establishments	6,84,870	6,79,880	6,21,220	6,87,700	6,87,700
Country Stationery	8,728	8,980	10,000	10,000	9,000
Medical Charges	31,328	34,747	36,900	46,700	44,000
Taluq Establishments	14,56,195	14,38,605	14,70,800	14,70,960	14,70,000
Taluq Country Stationery	22,885	22,092	24,000	24,000	23,000
Extra and Temporary Establishments	20,060	21,885	23,500	29,000	23,000
Travelling Charges	1,48,144	1,47,142	1,44,000	1,55,000	1,55,000
Contingencies	6,740	6,537	7,000	9,500	7,000
Other Items	23,789	24,593	27,000	33,420	25,000
Total	38,23,840	37,20,278	38,96,820	40,39,120	39,76,000
Miscellaneous	52,695	56,909	1,06,980	82,800	82,000
	38,76,535	37,77,187	40,03,800	41,21,920	40,58,000

8. Excise on Spirits and Drugs.—The Board's estimate under "Excise on Spirits and Drugs" amounts to Rupees 2,70,000, being the same as that for the current year. The actuals in 1869-70 amounted to Rupees 2,50,984 against the estimate of Rupees 2,86,000, and payment of a further sum of Rupees 13,737 due to the Abkarry Contractor for the town of Madras had to be deferred till the commencement of the current year. The current year's estimate is expected to fall short of the actual requirements of the year by Rupees 73,000, and this amount the Board propose to add to the probable usual requirements of 1871-72, in order to avoid recurring delay in payments. The average actual expenditure during the last three years was Rupees 2,34,236, and adding to this the probable deficit of Rupees 73,000 in the current year, the estimate for next year would be Rupees 3,07,236. The Board's estimate of Rupees 2,76,000 seems likely to prove insufficient, and will be raised to Rupees 3,00,000, as this head of the Budget stands by itself, and no transfers can be made to it without the permission of the Government of India in the course of the year.

	Rs.
1867-68	2,16,124
1868-69	2,49,600
1869-70	2,36,984

9. Assessed Taxes.—The Board's estimate under "Assessed Taxes" amounts to Rupees 47,000 against Rupees 18,005, the actuals of 1869-70, and Rupees 25,000, the estimate for the current year. This last estimate proves to be very inadequate, as the cost of the establishments which have been found absolutely necessary amounts to Rupees 44,424, and the Board have fixed the estimate for next year at 47,000 Rupees in round numbers, inclusive of Rupees 2,500 for stationery and contingencies. In the present uncertainty regarding the Income-tax, the Government accept the Board's estimate.

10. Customs—*Sea.*—The Board's estimate of Rupees 1,58,540 under "Sea Customs" shows a decrease of Rupees 5,360 below the estimate (Rupees 1,63,900) for the current year, in consequence of the reductions recently effected in the office of the Collector of Sea Customs. The estimate is passed.

11. *Land.*—The estimate under "Land Customs" amounts to Rupees 10,860 against Rupees 7,555, the actuals of 1869-70, and Rupees 8,000, the sanctioned grant for the current year. The additional charge of Rupees 2,916 per annum on account of an increase to the establishment on the South Arcot frontier has received the sanction of the Government of India in their letter, dated 23rd June 1870, No. 1,532. The estimate is passed.

12. The total estimate passed for "Customs" charges is Rupees 1,69,100 against Rupees 1,66,334, the actuals of 1869-70, and Rupees 1,71,900, the estimate for the current year.

13. Salt.—The Board's estimate under "Salt" amounts to Rupees 16,08,600 against Rupees 13,27,314, the actuals of 1869-70, and Rupees 14,68,000,* the estimate for the current year. The estimate is high, and the increase occurs chiefly in the items noted in the margin. The Board explain that in consequence of the retrenchment of Rupees 92,000 made by the Government of India in the estimate for the current year, the reduced provision of Rupees 10,00,000 for purchase of Salt is likely to prove insufficient. The probable manufacture next year to provide a stock for eighteen months' supply is calculated at 96,30,300 Indian Maunds, being nearly equal to the quantity manufactured in 1866-67; and taking the actual expenditure incurred in that year, viz., Rupees

	Rs.
* Under the usual heads	13,78,000
Added by Government for petty works	30,000
Total ...	14,08,000

Items.	Actuals of 1869-70.	Estimate for 1870-71.	Proposed estimate for 1871-72.
	Rs.	Rs.	Rs.
Purchase of Salt.			
Manufacturer's share	9,65,624	10,00,000	11,00,000
Covering and storing	1,01,409	1,08,000	2,00,000
Gathering spontaneous salt	6,115	5,000	8,000
Weighing machines	3,121	2,500	30,000
Contingencies	19,252	16,000	22,000

10,45,164 as a guide, the Board fix the estimate for next year at Rs. 11,00,000, allowing for the increased rates of Coodiwaram and for increased wages of labour. The provision of Rupees 2,00,000 for storage against Rupees 1,26,310 in 1866-67 and Rupees 1,36,298, the highest expenditure in any one of the past five years, appears excessive, and will be reduced to Rupees 1,45,000. The estimate for gathering spontaneous salt will be reduced from Rupees 8,000 to Rupees 7,000, the actual expenditure in none of the past five years, except 1866-67, having exceeded 6,115 Rupees. In 1866-67 it was Rupees 8,508. The Board provide 30,000 Rupees for purchase and repair of weighing machines against Rupees 3,121, the actuals of 1869-70, and Rupees 2,500, the estimate for the current year, and explain that their proposals for the manufacture of 194 new machines are about to be submitted to Government. The Government, therefore, are not yet in a position to come to a conclusive opinion as to the necessity for the charge, but they believe it will not be practicable to manufacture so many as 194 machines at Madras in one year. The estimate will, therefore, be reduced to Rupees 10,000, which will suffice for the cost of about 50 new machines, and allow an expenditure of Rupees 3,000 for the repairs of the machines already in use. The average actual expenditure under contingencies in the last five years amounted to Rupees 17,000, and the Board's estimate of Rupees 22,000 will be reduced to Rupees 20,000, inclusive of Rupees 2,000 for the annual repairs of the embankments in Nellore. The other items require no special notice. The estimates approximate fairly to the actuals of past years, or the estimate for the current year. The total amount passed by Government is Rupees 15,30,000 in round numbers against Rupees 16,08,600 proposed by the Board.

14. The Board have made no provision in *this* part of the Budget for such works of petty construction and repair as properly come under charges for the manufacture and storing of salt, and which the Government, in paragraph 22 of their Order, dated 20th November 1869, No. 3,062, directed should so appear in the Budget. The sum added for these works by Government in the Budget for the current year was Rupees 30,000. The Board remark, in paragraph 71 of their Proceedings, when explaining their total provision for "Petty construction and Repairs" in all departments, that the reduction made by the Government of India in the estimate of this Government under salt for the current year "has led to the postponement of very many works connected with the salt manufacture, the execution of which was considered by the district officers very urgent;" and that "therefore they anticipate that during 1871-72 the expenditure, which will be necessary, will be large, and apprehend that unless it is incurred, the revenue from salt will be seriously compromised." In consideration of this strong representation, the Government will add Rupees 70,000 to the sum (Rupees 15,30,000) already passed for salt charges, and will in due course draw the attention of the Government of India, through the Financial Department, to the absolute necessity of the grant of Rupees 16,00,000 for 1871-72 against the reduced grant of Rupees 14,08,000 for the current year. The Salt revenue of next year is estimated at 193 lacs.

15. Stamps.—The total estimate under "Stamps" amounts to Rupees 1,75,510 against Rupees 1,71,406, the estimate for the current year. The small net increase

	Rs.
Stamps	1,00,500
Law and Justice	75,000
	1,75,500

of Rupees 4,104 is the probable charge for commission to vendors on increased sales. The estimate of Rupees 1,75,500 is passed in the proportion noted in the margin. The provision of Rupees 900 for the additional establishment required for the Stamping Department should not have been included in the Budget before sanction; but as the reduction of the Assay Office has crippled this establishment, and difficulty is likely to be experienced in despatching the work of the office, it will be retained conditionally, pending specific orders.

16. Administration and Public Department.—*Board of Revenue.*—The estimate of Rupees 2,53,000 for the Board of Revenue against Rupees 2,61,300, the estimate for the current year, is passed. The only item calling for remark is the estimate of Rupees 3,000 for office furniture. The Board explain that this is required for the new rooms under construction.

17. Stationery and Printing.—The Board's estimate under "Stationery and Printing" is Rupees 67,200 against Rupees 58,169, the actuals of 1869-70, and Rupees 57,400, the estimate for the current year. The increase is the result of the provision of Rupees 18,000 made by the Board for the purchase of new printing materials for the Collectorate Presses. The total provision for this item is Rupees 19,332. The Government are not disposed to allow more than Rupees 12,000, which is about the actual expenditure incurred in 1869-70. The total grant passed under this head is Rupees 60,000 in round numbers, or Rupees 2,600 above the current year's grant.

18. The total estimate now passed under the heads which strictly constitute the charges of the Revenue Department amounts to Rupees 69,01,900. It exceeds that of the current year by Rs. 2,17,004 as shown below. Of this amount the sum of Rupees 8,67,000* is debitable to Law and Justice:—

	Rs.
* One-fifth of Land-revenue Charges.	7,92,000
Stamps (Law and Justice) ...	75,000
Total ...	8,67,000

Items.	Actuals of 1869-70.	Budget of 1870-71.	Budget of 1871-72, now passed.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Refunds, and Drawbacks.	2,90,061	3,10,609	2,39,000	...	71,609
Land-revenue	37,77,187	40,03,800	40,58,000	54,200	...
Abkarry	2,36,984	2,76,000	3,00,000	24,000	...
Assessed Taxes	18,005	25,000	47,000	22,000	...
Customs	1,66,334	1,71,900	1,69,300	...	2,600
Salt	13,27,614	14,08,000	16,00,000	1,92,000	...
Stamps	1,68,519	1,71,406	1,75,500	4,094	...
Administration and Public Department, Board of Revenue	1,80,693	2,61,300	2,53,000	...	8,300
Stationery and Printing	58,169	57,400	60,000	2,600	...
Total ...	62,23,216	86,84,800	69,01,900	2,98,894	81,800
			Net ...	2,17,004	...

19. The several items under "26, Miscellaneous" are explained in paragraphs

65 to 67 of the Board's Proceedings, and need no special remarks. The estimates are in all cases, except "Agricultural Exhibitions," the same as those for the current year. The provision under "Agricultural Exhibitions" is Rupees 25,000 against Rupees 30,000 for the current year. The estimate for stamping Weights and Measures is reduced from Rupees 7,600 to 6,000; that for District Tappal establishment from Rupees 1,17,020 to Rupees 1,12,000; the actual expenditure under these heads in none of the last five years having exceeded Rupees 4,938 and Rupees 1,11,397, respectively. The other estimates are approved, and the several sums passed are shown below:—

Items.	Actuals of 1869-70.	Budget for 1870-71.	Budget for 1871-72 unpassed.
	Rs.	Rs.	Rs.
Charges for remitting treasure beyond the districts ...	19,218	20,000	20,000
Grant-in-aid to travellers' bungalows	6,150	10,000	10,000
Grant-in-aid to Native Chutrums	10,200	10,200	10,200
Charges for stamping Weights and Measures	4,938	7,600	6,000
District Tappal Establishment	1,01,281	1,17,020	1,12,000
Do. Country Stationery and Saderward	2,228	2,380	2,380
Freight and landing charges	2,313	5,000	5,000
Transmission of Agricultural implements	...	1,000	1,000
Rain-gauges for districts	...	1,000	1,000
Registration of births and deaths	10,486	10,260	10,260
Agricultural Exhibitions	12,351	30,000	25,000

20. The attention of the Accountant-General will be requested to paragraphs 68, 70, and 74 of the Board's Proceedings.

21. The Board propose a provision of Rupees 2,00,000 under "Petty Construction and Repairs." The Government have included in the estimate under "Salt" Rupees 70,000 for such works as are connected with salt *manufacture* and *storing*, and they are not prepared to recommend a further larger grant than Rupees 1,20,000 under all heads for "Petty Construction and Repair." The Accountant-General will be requested to enter this sum in the Budget under the several major heads in the proportions noted in the margin. The sum here provided under "Salt" is mainly to meet the cost of maintaining the approaches to the pans in proper order, and the extent of the sales depends very materially on this work. The necessity for the provision of Rupees 8,000 and 12,000 under "Land-revenue" and "Customs" against the grant of Rupees 2,000 under each (Neerasikum establishment excluded) for the current year is not explained. The estimates will be passed, but the Board will be requested to explain the necessity for the grant. In submitting future Budgets, the Board will state the actual expenditure under these heads in previous years.

	Rs.
Land-revenue	8,000
Customs	12,000
Salt	1,00,000
	1,20,000

22. *Treasury and Preventive Guards.*—The estimate for Treasury and Preventive Guards, amounting to Rupees 3,03,346, according to the list furnished to the Board by the Inspector-General of Police, is passed.

G.O. 7 Revy 1870 No. 30-1
12 May — 59 — 291-2
2 November — 840-1
7 March — 70 — 1-2
16 — — 194-5
8 June — — 53 Mem
17 July — — 241-2
8 Aug — — 2-4
8 Sept — — 93-94
10 — — 845-9
26 August — — 400
9 November — — 117-8
24 — — — 277-8

Rev. 1870. No. 5

Board of Revenue,

MADRAS.

P. 3682

PROCEEDINGS, 24TH NOVEMBER 1870, No. 6,816.

Dep. 28 Nov 1870 Encl. 2 Ld. Ltr &c

Received 28th

S. Oct. 1869 - Madras 1870

NOVEMBER.

No. 6,816.

Budget Estimate of Charges—for 1871-72 submitted to Government.

418
24 Dec 1870

	Rs.
Lands revenue	8,000
Customs	12,000
Salt	1,00,000
	1,20,000

General will be requested to explain [illegible] heads in the [illegible] margin. The [illegible] "Salt" is mainly [illegible] maintaining the [illegible] in proper order, [illegible] sales depends ver[illegible]

work. The necessity for the provision of Rupees 8,000 and [illegible] revenue" and "Customs" against the grant of Rupees 2,00[illegible] his own establishment excluded) for the current year is not [illegible] will be passed, but the Board will be requested to explain [illegible] grant. In submitting future Budgets, the Board will state [illegible] under these heads in previous years.

32. *Treasury and Executive Guards.*—The estimate for [illegible] five Guards, amounting to Rupees 3,06,346, according to the [illegible] Board by the Inspector General of Police, is passed.

to the Circular from
the Secy: to the Govt of
India dated 21st Feb 1867,
No. 1105, on which the
Secretary the absolute
necessity for exact
Revenue Estimates in the
Administration of the Budget
is pointed out,
the Board have
the honour to forward
herewith
Estimates
of the Revenue of this
Presidency for the
year 1867/68
and
Actuals of 1866/67

Abstract Statement
Enclosure

	Budget Estimate	Actuals
1865/66	1,01,000	3,03,019
1866/67	1,05,420	2,06,949
1867/68	1,15,500	2,09,227
1868/69	1,15,000	2,17,965
1869/70	1,36,000	2,16,307

the actuals of 1865/66
and of Rs. 3,10,000
the estimate for 1866/67
The Board perceive
that the Revenue
of the last few years
have varied
considerably
from the
Estimates
for which
reason they
are unable to
offer any
opinion
as to the
Estimates
for the
Current Year
Bombay, 2 Mar
Hon Secy to Govt
Revenue

actuals have ex-
ceeded the estimates
during the last
four years. The
average actual ex-
penditure during
that term has
been £1,39,000
£1,00,000 less than
the average
estimate.

Land Revenue.

The Estimate for
Land Revenue amounts
to £1,06,303
and the Receipts
have only been
£1,00,000
leaving a deficit of £6,303
for which no provision
is made.

The Expenditure
under this head
is chiefly for
Establishments
employed in
the collection
of the Revenue
and for the
Survey and
Settlement
of the Land.

The Estimate for
1866/67 amounts to
£1,06,303
and the Receipts
have only been
£1,00,000
leaving a deficit of £6,303
for which no provision
is made.

The Expenditure
under this head
is chiefly for
Establishments
employed in
the collection
of the Revenue
and for the
Survey and
Settlement
of the Land.

The Estimate for
Land Revenue amounts
to £1,06,303
and the Receipts
have only been
£1,00,000
leaving a deficit of £6,303
for which no provision
is made.

The Expenditure
under this head
is chiefly for
Establishments
employed in
the collection
of the Revenue
and for the
Survey and
Settlement
of the Land.

	Estimate	Actual
1865/66	£1,04,190	£1,00,000
1866/67	£1,06,303	£1,00,000
1867/68	£1,78,940	£1,39,000
1868/69	£1,00,00	£1,00,000
1869/70	£1,13,250	£1,00,000

The Estimate for
1866/67 amounts to
£1,06,303
and the Receipts
have only been
£1,00,000
leaving a deficit of £6,303
for which no provision
is made.

The Expenditure
under this head
is chiefly for
Establishments
employed in
the collection
of the Revenue
and for the
Survey and
Settlement
of the Land.

unnecessary to review the
figures under each mem-
bered as the accounts will
will meet the observations on
another and the aggregate
details under each major
head is the object to be
kept in view.

The Estimate for
1866/67 amounts to
£1,06,303
and the Receipts
have only been
£1,00,000
leaving a deficit of £6,303
for which no provision
is made.

The Expenditure
under this head
is chiefly for
Establishments
employed in
the collection
of the Revenue
and for the
Survey and
Settlement
of the Land.

the estimate receipt in 1867-68 ~~...~~ every year and the difference in 1866-67 amounts to the large sum of ~~Rs.~~ Rs. 35,918 ~~...~~ net Rs. 229,867 in 1868-69 and Rs. 229,867 in 1869-70 ~~...~~ The first year ~~...~~ estimate of the actual expenditure ~~...~~ will be shortly made by the collector ~~...~~ made several years ~~...~~ by the Government ~~...~~ for the ensuing ~~...~~ the Council ~~...~~ for the ~~...~~ year exceeds the actual charge by Rs. 340,703 and the annual returns of the last three years by [illegible] the Government ~~...~~ [illegible] ~~...~~ [illegible] ~~...~~ [illegible]

~~Income~~ to be unnecessarily
large. The estimate for ~~the~~ none
of the previous five years
~~last year~~ exceeds Rs. 2,94,288
and making sufficient
allowance for the Popu-
lation that are annually
large number of the 62 applicants
~~holding the permanent~~ ~~appointments~~ for ~~permanent~~ for leaves
the higher standard
for ~~the~~ next year should be
fixed at Rs. 3,00,000
Many applicants
for leave ~~of~~ ~~absence~~ ~~from~~ ~~the~~ ~~Presidency~~
~~to~~ ~~the~~ ~~Presidency~~ ~~to

is not likely to be required in all Districts, and the Board's total Estimate for Extra and Temporary Establishments is therefore reduced by Rs 4,000. The Board's Estimate of Rs 1,55,000 for Travelling charges should be retained as the Circular will be sent to all Districts.

Extra & Temporary Establishments

Travelling charges

Miscellaneous

The Budget-estimate as revised amounts to Rs 40,58,000 against Rs 40,03,800 the Sanctioned grant for the current year, as shown in the Subjoined Statement.

(Here insert Statement)

in order to
Government servants of the
grades. The Board's es
made of Rs 82,800 for
Miscellaneous charges reduced
to Rs 82,000 as
remarked.
The excess over the sanc
of previous years under Re
chiefly to the Cargo Steam
of Rs 92,000 for Service
Postage, Cables and Te
the charges connected with
Pounds Steerage expenses
to take place in the c
part of 1872.
6. The Estimate for
the other charges
Special Services &

[illegible] Majesty
[illegible] grave inefficient
[illegible] the total estimate of
Rs 4,35,000 [illegible] Income
is sufficient margin
[illegible] for the additional
[illegible] of the Income
[illegible]

[illegible] Rs [illegible]
[illegible] under Charges
[illegible] and Charges
[illegible] Rs 27,6,000,
[illegible] and Post [illegible]
[illegible] Rs [illegible] Rs
[illegible] in 1869-70
[illegible] Rs 22,69,84,
[illegible]

Excise on Spirits & Drugs

	Actuals of 1868-69	Actuals of 1869-70	Estimate for 1870-71	1871-72 Boards Estimate	1871-72 Estimate now passed
	Rs	Rs	Rs	Rs	Rs
Collectors and other Covenanted Officers	12,56,909	8,76,918	13,48,800	13,92,300	13,50,000
Deputy Collectors	1,63,997	1,60,499	1,80,600	1,80,600	1,70,000
Collectors Establishments	6,84,879	6,79,880	6,26,200	6,87,700	6,85,000
Country Stationery	8,728	8,690	10,000	10,000	9,000
Medical Charges	31,328	34,747	36,900	46,700	44,000
Taluk Establishments	14,56,196	14,36,565	14,70,800	14,70,900	14,60,000
Taluk Country Stationery	22,885	22,692	24,000	24,000	23,000
Extra and Temporary Establishments	20,090	21,885	23,600	27,000	25,000
Travelling Charges	148,144	147,142	144,000	1,65,000	1,55,000
Contingencies	6,906	6,537	7,000	7,500	7,000
Other items	23,739	24,623	27,000	23,420	25,000
Total	36,23,846	37,20,278	38,98,820	40,39,120	39,80,000
Miscellaneous	52,693	56,909	1,06,900	82,800	55,000
	38,76,533	37,77,187	40,05,800	41,21,920	40,35,000

8 The 3d Estimate under "Excise on Spirits & Drugs" amounts to Rs 276 000, being the same as that for the current year. The actuals of 1876-77 amounted to Rs 236 984 against the estimate of Rs 236 000 & for the further sum of Rs 47 370 the Abkari Contract for the Town of Madras to be referred till the receipt of the current year. The estimate for next year estimates upon full effect of the actual requirements of the Department by Rs 75 000 and the amount of the 2d proposed to be added to the Provincial Contract is guaranteed by the

1877-78

1871/72 in order to avoid
recurring deficits in
Jayanagar. The ave-
rage actual expendi-
ture during the last
three years was Rs. 234236
and adding thereto
the probable deficit
of Rs. 73,000 in the
current year, the
estimate for next
year should be
Rs. 307,236.
Per Budget
Estimate
Rs.

1867/68 — 216,124
1868/69 — 249,600
1869/70 — 236,984

Assessed Taxes

Rs. 3,76,000 provisionally an
official ~~estimate~~ will be
~~for~~ be passed to obtain
Rs. 3,00,000 as this head of the
Budget, stands by itself
and no increase can be
made ~~under~~ to it during
the course of the year.
The ~~estimate~~ Income & the
estimate ~~for~~ may
adequate as the cost
the establishment is

have been ~~admitted~~ found
necessary since work to
Rds 24, 25 and the Board
have fixed the Estimate
for the next year at
Square Rds as under Rounds
inclusive of £2,500 for
Customs and contingencies
£ 2,500 to be
charged £2,500 for
the

Customs Law

current year in Consequence of the Alterations
recently effected in
the office of the Col-
lector of Sea Customs
the Estimate is found
Land in the Estimate
under Land Customs
amounts to £2,000
against £2,500
the Estimate strongly fa-
vourable and the
Increase of present
for the current
year the Excha-
nge of £2,915
for

...ther amount on account
...of an increase to the
...establishment on the
...South West Frontier
...and received the sanction
...of the Govt of India
...thereto by letter dated
...the [illegible]
...[illegible]
...[illegible]
...[

year the period from-
wan of Rs.11,50,000 for
Spirit and of salt, is
likely to prove insufficient
the first table, never-
theless, next year to
provide a fund to
provide roughly a calcu-
lated at Rs 24 per head
of
consumption only, a Co
to the great increase
has found in addition by
putting the rate of
Rs 2 per head consumed
that year might be safely
a little
while there the
for the estimate for
the next year at Rs 12,00

allowed for the increased rate
of Conveyance of
for increased wages of
labor. the provision of
Rs 2,00,000 for storage ground
Rs 1,26,000 for
Rs 3,60,000 the highest ex-
pense
has taken place in any of the
last four years with
be reduced to Rs 3,
the estimate for the year
from Rs 2
Rs 1,50,000 the
estimate was
actual
first five years expe
rudely
a margin
expense to provide for

Upon the [illegible]
provide 30,000 [illegible] for
purchase & erection of
weighing machines
against which the
actuals of 1877/78 &
1878 the estimate for the
ensuing year & [illegible]
respectively
[illegible] for
[illegible]
for two of 4 tons each
are
in each case [illegible]
[illegible] to
[illegible] to
[illegible] the first [illegible]
[illegible] Rs
and [illegible] in a further
expenditure
[illegible] is [illegible]
effected as to the re-
[illegible]
each for the charge
[illegible]
Last

[illegible] will not be practicable
to manufacture [illegible]
at Madras in one year so many
as 19 machines of the estimate
will therefore be reduced to
which will suffice
Rs. 10,000 [illegible] for the cost
of about 50 weighbridges and
[illegible]
Rs. 3000 for the
[illegible] of the Provincial school
[illegible]
Expenditure under this head
in the last 5 years amounted
to Rs 17, and the Estimate
Estimate of the year will be
reduced to no more than
[illegible] for the Examination
[illegible] of the Provincial Schools
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

Stamps

15. The total estimate under Stamps amount to Rs 1,75,510 against Rs 1,71,500 the estimate for the current year. The small increase of Rs 4,010 is the probable result of the Commissioners to be paid to Vendors on stamps sold. The estimate of Rs 1,75,500 is proposed. The proportion noted in the margin. The principal establishment required for the stamps and the fourth establishment have been entered separately at the foot. A small amount has been added to the estimate of Office Expenses to meet the Stationery and contingencies of the Department.

	Rs.
Stamps	1,00,500
Law & Justice	75,000
	1,75,500

The large quantities of
different descriptions of
paper required will be
returned as an special case.

16. The estimate of
250,000 for the Board of Revt
appears Rs 2,61,200 The esta-
mate for the ensuing year
is moderate and is approved.

The undermentioned estimate
of Rs 1000 for office fur-
niture and the Surveyor Gen-
eral's Office is required
for completing the furniture
for the new house erected
for them.

17. The annual estimate
under Stationery & Printing
of Rs 1,58,000 appears Rs 1,69,

Administration of Public Depts
Board of Revenue.

Stationery & Printing

the actuals of 1869/70 and
Rs 57,000 the estimate for
the current year. The increase
is the result of the provision
of Rs 18,000 made by the
Board for the purchase of
new printing materials for
the Collectorate Press. The
total provision for the estim-
is Rs 19,237. The Governm
and not disposed to allow more
than Rs 1,000 which is about
the actual expenditure under
this head. The total provi
for Establishment is Rs 3,600
above the current year's provi
18. The total estimate
was passed under the Stationery
Stores by Committee. Mr Ridg
of the Bombay Gazette appo

The Excess of Estimated Current
Income by Rs 22,94,094 the sum
stated
in the
Income Statement
of this year over the Estimate of
Rs 865,600 is attributable
to Land Revenue and Forests

Receipts of Land Revenue charges 790,600
Stamps (Court Fees) 75,000

Total 865,600.

Items	Actuals of 1869/70	Budget of 1870/71	Budget of 1871/72 now proposed	Increase	Decrease
Miscellaneous Receipts	25,082	10,600	32,900	"	7,000
Land Revenue	3,77,187	4,03,800	4,58,000	54,200	"
Forests	2,36,784	3,16,000	3,40,000	24,000	"
Stamps & Excise	18,000	25,000	47,000	22,000	"
Customs	166,334	174,900	169,400	"	2,500
Assessed Taxes	1527,248	1685,000	1600,000	192,000	"
Opium Revenue	149,819	171,406	175,500	4,094	"
Miscellaneous Receipts	1,00,493	186,300	253,000	"	8,300
Interest on Investments	53,749	57,400	60,000	2,600	"
Total	6,23,366	6,72,306	6,90,900	247,094	"

19- The several items under 26 Miscellaneous are explained in paras 65 to 67 of the Boards Proceedings and need no special remarks The estimate are in all cases except in "Agricultural Exhibitions" the same as those for the current year. The provision under Agricultural Exhibitions is Rs 25,000 against Rs 20,000 for the current year.

Estimate for Stamps more than current

Estimate for Excise more than current

Estimate for Customs more than current

Estimate for Assessed Taxes more than current

Estimate for Opium Revenue more than current

Estimate for Miscellaneous Receipts

Estimate for Interest on Investments

Stores	Actuals of 1869-70	Budget for 1870-71	Budget for 1871-72 unpassed
	Rs	Rs	Rs
Charges for repairing & Renewal beyond the District	19,218	20,000	20,000
Charges for and to Establishment employed on and in the Salt Chokies	6,160	10,000	10,000
	10,200	10,200	10,200
Charges for Stamping complete and in progress	4,938	7,600	6,000
Contingent Office Establishment	1,01,281	1,17,020	1,12,000
Establishment	2,328	2,320	2,280
Miscellaneous Charges	2,813	5,000	5,000
Purchase of Salt			
Office		1,000	1,000
Establishment		1,000	1,000
Establishment & Contingencies	10,086	10,260	10,260
Miscellaneous Expenses	12,351	30,000	25,000

Rs

2

20. The attention of the Accountant General will be requested to paras 68 & 70 874 of the Board's Rec. readings.

21. The Board propose a provision of Rs 2000 under "Petty Construction and Repairs." The Agent's charges included in the estimate under "Salt Rs 70,000 for such works as are carried out by him and they are not prepared to recommend an allowance greater than Rs 120000 under "Petty Construction & repairs."

The Accountant and Agent will be requested accordingly

earlier this sum is in the Budget under the several Major heads in the proportions noted in the margin. The necessity for the provision of Rs. 8,000 & 12,000 under "Land Revenue" and "Customs" against the sub-head Rs. 2,000 under each (Northern Kanara alone excluded) for the current year is explained in the estimates under which these sums will be expended by the Board.

	Rs.
Land Revenue	8,000
Customs	12,000
Salt	100,000
	120,000

The sum here provided under "Salt" is mainly to meet the cost of maintaining the approaches to the farms in proper order & the state of the Salt depends very materially on the work.

Treasury & Preventive Guards

22. The estimate for Treasury and Preventive Guards amounting to Rs. 3,03,346 according to the list furnished to the Board by the Inspector General of Police is passed.

Paras 75 of the Board's Proceedings will be referred to the P. W. Department.

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

Re. Rev. Dept. No. 2059

Abstract of the Budget of Charges for the Revenue D

		Actu
		1869
3	Refunds and Drawbacks	29
4	Land Revenue	37.20
	Deduct 5% of the Land Revenue Charges debitable to Magisterial Charges	7.41
	Net Total	29.79
	Add Miscellaneous	58
	Total Land Revenue Charges	30.36
6	Excise on Spirits and Drugs	2.36
7	Assessed Taxes	
	Income Tax	19
8	Customs	
	Sea Customs	158
	Land Customs	5
	Total	163
9	Salt	13.87
11	Stamps	
	Presidency	35
	Districts	132
	Total	16
15	Administration and Public Department	
	Board of Revenue	190
17	Law and Justice	
	Law charges on sale of Court fee Stamps	
18	Gaol Clothing and Bedding	24
21	Miscellaneous	
	Charges for remitting Treasure beyond the District	19
	Guards &c. and to Public Bungalow Fund	8
	Do. to Native Chaukidars	16
	Charges for stamping weights and Measures	4
	Local Fund Establishment	142
	Do. Cooly Stationery and Sadarward	2
	Freight and Landing Charges	2
	Charges for the transmission of Agricultural Implements &c.	
	to the Office of the Board of Revenue	
	Fees charged required for the Districts	
	Registration of Births and Deaths	10
	Agricultural Exhibitions	12

Estimates Charges against Income Revenue Depart

3 Refunds

Refunds

Land Revenue				Assessed Taxes		Customs				Stamps		Miscellaneous		Total		Drawback Customs		Total			
Actuals		Estimates		Actuals	Estimates	Actuals	Estimates			Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals		Estimates	
1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1869-70	1870-71	1871-72
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
974	100	400	3796	275	600	1125	500	2000	341													
22845	200	300	591	275	300	585	400	1000	2315													
42728	16000	10000	25525	275	2000	123	50	200	3765													
31760	800	2500	2780	275	300	.	50	50														
6000	600	900	1287	275	1000	.	50	50														
569	200	600	129	275	200	.	.	.	971													
600	200	300	2686	275	2000	.	.	.	3229													
2281	200	500	1876	275	1000	.	.	.	4151													
39162	500	1000	2197	275	300	.	.	.	13135													
.	.	.	.	1500	1500	3006	2000	5000	.													
19166	38000	5000	476	275	300	.	.	.	20916													
1005	200	300	694	275	300	.	50	100	2424													
500	200	400	2552	275	900	165	200	500	10013													
200	200	200	289	275	300	.	.	.	1164													
579	500	600	612	275	600	91	50	100	5242													
1000	2000	2500	625	275	300	27	200	200	4764													
450	100	200	2665	275	600	.	.	.	1862													
200	100	60	24	275	200	.	.	.	559													
1000	2000	2000	2569	275	300	.	.	.	2500													
.	100	100	363	275	600	34	100	200	1498													
.	100	100	400	275	500	123	200	400	1600													
.	.	.	.	.	.	.	.	.	2721													

ment for the year ending 31st March 1872 as compared with 1870-71

and Drawback Nos

Stamps		Miscellaneous		Total		Drawback Customs		Total			
Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates		Actuals		Estimates	
1871-72	1869-70	1870-71	1869-70	1870-71	1869-70	1870-71	1871-72	1869-70	1870-71	1869-70	1870-71	1871-72
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,875	3,800	"	400	400	6,570	2,275	4,200					
6,375	6,100	"	350	300	28,112	6,675	6,400					
20,825	16,700	"	350	300	49,685	21,125	17,000					
3,425	6,050	"	300	300	28,579	3,725	6,350					
3,125	4,750	"	"	"	5,229	3,125	4,750					
2,775	3,300	"	"	"	2,718	2,775	3,300					
4,275	6,500	"	"	"	7,150	4,275	6,500					
2,525	3,500	"	"	"	4,602	2,525	3,500					
5,175	5,700	"	"	"	23,906	5,175	5,700					
37,500	28,000	17,902	15,000	19,000	21,976	42,500	44,000					
10,300	20,775	10,300	"	"	23,610	10,775	10,300					
3,375	5,850	79	5,000	500	5,421	8,375	6,350					
11,975	12,100	8,579	7,000	8,000	20,211	18,975	20,100					
1,775	2,500	"	"	"	2,822	1,775	2,500					
9,825	9,900	47	100	100	10,323	9,925	10,000					
10,145	12,200	11	100	100	10,169	10,245	12,300					
2,255	3,800	"	"	"	6,345	2,255	3,800					
775	900	"	"	"	823	775	900					
4,175	6,350	"	"	"	8,357	4,175	6,350					
3,875	4,700	"	"	"	5,056	3,875	4,700					
12,475	9,100	581	1,500	1,000	4,776	13,975	10,100					
4,600	"	"	"	"	2,721	4,600	"					
"	"	"	"	"	96,000	50,000	"					

1870-71

Total			
Actuals		Estimates	
1869-70	1870-71	1871-72	
Rs.	Rs.	Rs.	
6,570	2,275	4,200	
28,112	6,675	6,400	
49,685	21,125	17,000	
28,579	3,725	6,350	
5,229	3,125	4,750	
2,718	2,775	3,300	
7,150	4,275	6,500	
4,602	2,525	3,500	
23,906	5,175	5,700	
42,976	42,500	44,000	
23,610	10,775	10,300	
5,421	8,375	6,350	
20,211	18,975	20,100	
2,822	1,775	2,500	
10,323	9,925	10,000	
10,169	10,245	12,300	
6,345	2,255	3,800	
823	775	900	
8,357	4,175	6,350	
5,056	3,875	4,700	
4,776	13,975	10,100	
2,721	4,600	"	
"	96,000	50,000	

76,000	76,000	31,661	27,000	32,000	2,62,782	2,80,000	2,09,000	27,279	30,000	30,000	2,90,061	3,10,000	2,39,000

Peremeee

Godavery Kistna Nellore Cudd

Estimate Actuals Estimate Actuals Estimate Actuals

1869-70 1870-71 1871-72 1869-70 1870-71 1871-72 1869-70 1870-71 1871-72 1869-70

Rs Rs Rs Rs Rs Rs Rs Rs Rs

25,000 28,000 - 25,000 28,000 - 25,000 25,000 - 25,000

1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050

14,000 14,000 - 14,000 14,000 - 14,000 14,000 - 14,000

1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050

8,800 8,800 8,800 8,800 8,800 8,800 8,800 8,800 8,800 8,800

504 504 504 - 504 504 504 504 504 504

420 420 420 420 420 420 420 420 420 420

4,620 10,500 11,145 10,500 4,620 9,345 9,345 9,345 9,345 9,345

- 1,008 1,008 1,008 1,008 1,008 1,008 1,008 1,008 1,008

420 840 840 840 840 840 840 840 840 840

4,200 4,200 4,200 4,200 4,200 4,200 4,200 4,200 4,200 4,200

18,885 - - 6,930 - - 6,930 - - 6,930

32,109 28,644 31,794 32,564 28,644 31,794 32,564 28,644 31,794 32,564

39,827 45,216 46,866 43,096 39,827 45,216 46,866 43,096 39,827 45,216

4,200 4,200 4,200 4,200 4,200 4,200 4,200 4,200 4,200 4,200

2,508 4,808 4,808 2,508 2,508 4,808 4,808 2,508 2,508 4,808

211 300 300 211 211 300 300 211 211 300

468 400 400 468 468 400 400 468 468 400

154 300 260 154 154 300 260 154 154 300

2,490 3,000 3,000 2,490 2,490 3,000 3,000 2,490 2,490 3,000

4,720 4,800 4,700 4,720 4,720 4,800 4,700 4,720 4,720 4,800

196 400 300 196 196 400 300 196 196 400

604 500 480 604 604 500 480 604 604 500

92 100 100 92 92 100 100 92 92 100

607 600 560 607 607 600 560 607 607 600

Collectn

Fixed Land Collectn

Fixed Land Collectn

Fixed Land Collectn

Road Cess Collectn

Road Cess Collectn

Road Cess Collectn

Revenue Survey Collectn

Revenue Survey Collectn

Revenue Survey Collectn

Establishment Collectn

Establishment Collectn

Establishment Collectn

Land Revenue (Concluded)

Districts	Coimbatore			Salem		South Canara			Malabar			Total		
	Actuals	Estimates		Actuals	Estimates	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1868-69	1869-70	1870-71	1868-69	1869-70	1868-69	1869-70	1870-71	1868-69	1869-70	1870-71	1868-69	1869-70	1870-71
Instalments and Interests	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	22,167	28,000	28,000	28,000	"	28,000	28,000	28,000	5,681	28,000	28,000	55,848	84,000	84,000
	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	530	1,050	1,050	2,580	3,150	3,150
	8,775	14,000	14,000	"	"	"	"	"	26,840	14,000	14,000	35,615	14,000	14,000
	1,456	1,050	1,050	"	"	"	"	"	498	1,050	1,050	1,954	1,050	1,050
Collects	6,128	8,800	8,800	5,667	4,400	4,400	5,840	8,800	8,800	12,558	8,800	24,995	27,840	26,400
	498	504	504	504	504	504	504	504	42	428	428	1,044	1,436	1,436
	408	420	420	420	420	420	280	420	70	840	420	1,398	1,540	1,260
	19,379	16,800	19,845	"	"	17,987	16,800	19,845	13,125	16,800	13,245	21,079	18,800	19,845
	1,493	1,512	1,512	"	"	1,714	1,512	1,512	1,218	1512	1008	1546	1496	1188
	1,260	1,260	1,260	"	"	1,400	1,260	1,260	1015	1260	840	1505	1386	1260
	12,200	12,200	12,200	"	"	5,855	13,200	13,200	5500	3000	3000	12,900	18000	18000
	1,103	"	"	"	"	8,194	"	"	12007	"	"	5867	"	"
	50,887	57,800	57,800	40,641	40,068	35,246	33,284	36,504	28435	28788	27276	40945	58696	60,892
	84,000	84,000	84,000	84,000	84,000	83,587	84,672	84,672	46848	46,656	46656	92,172	94,724	94,724
	1,700	1,700	1,700	1,622	696	664	664	664	2217	2771	3364	7,296	1261	2116
	400	400	400	2,500	4,125	4,675	5.071	730	716	1045	1828	1088	1112	
	3,000	3,000	3,000	200	671	700	700	283	300	300	697	700	700	
	2,200	2,200	2,200	100	4,127	2700	2700	607	600	600	1295	1600	1600	
	950	950	950	180	467	300	300	200	300	300	647	800	800	
	623	300	600	100	3,265	4,000	4,000	2801	2300	2600	6461	6300	6300	
	348	350	350	200	2,880	2,000	2,800	3153	2500	3500	6392	2000	6000	
	37	38	38	40	723	800	800	678	750	700	670	700	700	
	449	450	450	"	587	700	560	"	"	"	1775	1800	1900	
	1,500	1,500	1,500	100	111	150	150	83	300	200	578	800	800	
	1,200	1,200	1,200	500	193	600	600	168	600	580				
	103			60	65	50	50	14	60	60				
	204,000	217,000	224,373	157,000	157,000	137,924	208,908	220,908	229162	105470	146619	141		
						4145	41780	44468	65932	27134	29088			

Land Revenue

	Gunjam		Vizagapatam		Godavary		Kistna		Nellore		Cuddapah		Bellary		Kurnool		
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	
	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total	96388	129163	132215	125134	128889	136530	157893	173229	176905	187045	181970	187164	145460	171186	175910	149418	173879	178827

Assessed Taxes within the Distt	335	300	300	327	500	500	930	1000	1000	1151	1200	1200	900	800	800	686	600	600
Stamp Registries	30	20	40	5	50	50	8	60	50	16	50	50	9	50	300	3	50	50
Postage Labels	18	1860	200	36	1850	1850	13	1850	1850	27	1850	1850	43	1850	200	33	1850	1800
Revenue Department	4	100	100	441	100	200	3	100	50	4	100	50	3	100	50	4	100	50
Land Revenue	21	50	50	13	50	60	13	50	50	13	50	100	16	50	50	45	50	50
Other	178	460	250	84	150	100	61	150	100	148	200	150	33	50	50	21	100	50
Proceeds of Sales of Waste Lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Other	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Proceeds of Sales of Estates	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Fines	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Interest & Extra Charges	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Other	3	60	50	"	50	60	"	50	50	50	50	50	16	50	50	"	50	50
Total	586	2990	990	906	2750	2800	1028	3250	3250	"	"	2839	3000	3000	"	"	"	"

Miscellaneous

	Kurnool		
	Actuals	Estimates	
	1869-70	1870-71	1871-72
	Rs	Rs	Rs
	121166	137353	135799

Land Revenue

	Chingleput		Madras		Nellore	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1869-70	1870-71 1871-72	1869-70	1870-71 1871-72	1869-70	1870-71
	Rs.	Rs. Rs.	Rs.	Rs. Rs.	Rs.	Rs.
Sd Total	186600	186002 187057	"	" 30450	172546	176315

Miscellaneous

Treasure within the District	349	500	400	"	"	100	923	500	500	480	400	400	1275	1200	1200	234	200	200
including) Registries	7	50	50	"	"	10	46	50	50	10	20	20	30	50	200	9	50	50
hostage) Labels	"	1850	1830	"	"	70	22	1850	1850	12	1850	"	112	1850	500	"	1850	1850
Revenue Department	"	150	100	"	"	"	21	100	300	1	100	"	65	100	50	1	100	100
Courts and Books	33	50	40	"	"	50	13	50	50	13	50	20	15	50	50	"	50	50
	"	58	50	"	"	"	48	50	50	77	50	100	89	50	100	41	100	100
Guards peripatetic & Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Convict watching Guards	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
including purchase of Stores	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Convict	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
for Civil & Extra Charges	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	50	40	"	"	20	"	50	50	44	50	40	41	50	50	"	50	50
Total	389	2708	2070	"	"	250	973	2650	2999	137	2920	580	1566	3250	2150	245	2350	2350
Grand Total	186989	188710	189127	"	"	30700	173519	178965	175545	175443	175322	175322	175322	175322	175322	175322	175322	175322

Miscellaneous (Contd.)

	Arcot		South Arcot		Tanjore		Trichinopoly		Madura		Tinnevelly	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
	83927	167761	179169	173334	170231	183203	193123	122838	161190	121428	147658	152898	152	166182	176698	173285
Treasure within the District	500	480	400	400	1275	1200	1200	234	200	200	521	500	500	559	800	800
including) Registries	50	10	20	20	30	50	200	9	50	50	3	50	50	90	100	100
hostage) Labels	1850	12	1850	"	112	1850	500	"	1850	1850	5	1850	850	83	1850	1850
Revenue Department	300	1	100	"	65	100	50	1	100	100	7568	100	2400	"	100	300
Courts and Books	50	13	50	20	15	50	50	"	50	50	13	50	50	15	50	50
	50	77	50	100	89	50	100	41	100	100	89	50	50	195	50	250
Guards peripatetic & Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Convict watching Guards	"	"	"	"	"	"	"	"	"	"	"	"	"	850	1000	800
including purchase of Stores	"	"	"	"	"	"	"	"	"	"	"	"	"	2700	3000	3000
Convict	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
for Civil & Extra Charges	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	50	44	50	40	41	50	50	"	50	50	"	50	50	"	40	50
Total	2900	557	2920	580	1566	3250	2150	285	2350	2350	8256	2650	4000	4492	6990	7250
Grand Total	176827	168318	182089	173914	171797	186453	195273	123123	163540	123778	155914	155548	156182	170658	183688	180535

Land Revenue

	Coimbatore			Nellgherries			
	Actuals	Estimates		Actuals	Estimates		Actuals
	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total	1,73,302	1,70,253	1,77,642	24,021	32,245	32,277	15,704
Charges							
Revenue within the District	938	1300	1200	"	"	"	892
Building Agraharam	24	30	30	2	30	30	5
Postage Collection	17	1850	200	"	250	50	53
Revenue Establishment	142	100	150	333	50	100	1
Stamps and Books	13	50	40	12	50	30	13
	37	100	100	34	20	40	55
Land Revenue Establishment	"	"	"	"	"	"	"
Building Grants	"	"	"	"	"	"	"
Building purchase of Stores	"	"	"	"	"	"	"
Salt	"	"	"	"	"	"	"
Civil and extra charges	"	"	"	"	"	"	"
	13	50	50	"	50	50	"
Total Charges	1,85,2250	3,770	3,91	420	530	369	

Miscellaneous / Contd

	Salem		South Canara		Madras		Revenue		Total	
	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	
	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	1,77,833	1,83,330	1,08,536	1,16,408	1,15,330	1,91,901	1,91,115	2,02,640	"	"	"	29,79,758	31,20,740	32,40,666
	700	700	835	600	600	1318	1500	1500	"	"	"	114057	114000	116000
	50	50	6	50	50	64	100	300	"	"	"	396	1000	1800
	850	100	114	1850	1850	"	1850	1850	"	11960	"	647	47380	22000
	100	100	5	100	100	"	100	100	"	"	"	8599	2000	2000
	50	50	14	50	20	16	50	50	"	"	"	317	1000	1000
	50	50	78	50	60	174	150	200	"	"	"	1579	2000	2000
	"	"	"	"	"	"	"	"	"	"	"	2639	3000	3000
	"	"	"	"	"	"	"	"	"	"	"	4661	7000	7000
	"	"	"	"	"	"	"	"	"	"	"	2793	2000	8000
	"	"	932	1600	1000	"	"	"	"	"	"	932	1600	1000
	"	"	19350	25000	20000	"	"	"	"	"	"	350	25000	20000
	50	50	42	50	50	"	50	50	"	"	"	759	1000	1000
	2850	1100	20376	29250	23730	13372	9800	4050	"	11960	"	5,2409	1069 80	922800

6 Excise on Spirits and Drugs

	Country Liquors	Toddy	Manufactures	Opium	Ganja	Registration fees	Contingencies	Total
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	"	"	"	"	"	"	206	50	"	3	"	"	208	50	"
1580	"	"	"	"	"	"	"	50	50	"	50	50	518	530	580
	"	"	"	"	"	"	242	50	50	"	"	"	1500	50	50
	"	"	"	"	"	"	259	50	"	"	"	"	259	50	"
	"	"	"	"	"	"	188	50	50	"	"	"	188	50	50
	"	"	"	"	"	"	374	50	50	"	"	"	374	50	50
	"	"	"	"	"	"	42	50	50	948	"	50	990	50	100
	"	"	"	"	"	"	766	50	50	"	"	"	766	50	50
	"	"	"	"	"	"	335	50	50	"	"	"	335	50	50
98	250	250	250	"	"	"	1015	1672	7622	238	255	274	4702	4440	
	"	"	"	"	"	"	"	"	50	"	"	"	"	50	"
	"	"	"	"	"	"	485	50	100	"	"	"	485	50	100
	"	"	"	"	"	"	1158	50	50	"	"	"	1158	50	50
	"	"	"	"	"	"	244	50	"	"	"	"	244	50	"
	"	"	"	"	"	"	224	50	50	"	"	"	224	50	50
	"	"	"	"	"	"	252	50	50	"	"	"	252	50	50
	"	"	"	"	"	"	1000	50	100	"	"	"	1000	50	100
	"	"	"	"	"	"	"	50	50	"	"	"	"	50	50
	"	"	"	"	"	"	165	50	50	"	"	"	165	50	50

7 Assessed Taxes

Income Tax

Districts	Establishments		Country Stationery or Sadderware		Contingencies		Total	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1869-70 Rs	1870-71 Rs	1871-72 Rs	1869-70 Rs	1870-71 Rs	1871-72 Rs	1869-70 Rs	1870-71 Rs	1871-72 Rs	1869-70 Rs	1870-71 Rs	1871-72 Rs
Ganjam	626	900	2472	"	20	20	"	10	10	626	930	2502
Vizagapatam	726	900	2768	"	20	20	60	10	10	786	930	3798
Godavery	591	900	1572	"	20	20	"	10	10	591	930	1602
Kistna	569	900	1320	"	20	20	"	10	10	569	930	1350
Nellore	235	900	3048	"	20	20	"	10	10	235	930	3078
Cuddapah	221	900	420	"	20	20	2	10	10	223	930	450
Bellary	872	900	3120	"	20	20	"	10	10	872	930	3150
Kurnool	755	900	1860	"	20	30	"	10	50	755	930	1940
Chingleput	1362	900	1680	34	20	40	"	10	50	1396	930	1770
Madras	5395	6000	6740	"	100	50	1480	220	1660	6875	6320	8650
North Arcot	1365	900	3372	"	20	20	10	10	10	1375	930	3402
South Arcot	340	900	750	"	20	20	"	10	10	340	930	810
Tanjore	343	900	2580	"	20	20	"	10	10	343	930	2610
Trichinopoly	310	900	600	"	30	30	"	30	30	310	960	660
Madura	594	900	688	"	20	20	"	10	10	594	930	718
Tinnevelly	140	900	2040	3	20	30	"	10	50	143	930	2120
Coimbatore	475	900	1180	"	20	30	1	10	20	476	930	1230
Salaghurries	"	900	"	"	20	"	"	10	"	"	930	"
Salem	179	900	2010	2	20	30	"	10	10	181	930	2050

Sea Customs

Establishment		Country Stationery or Sederward		Contingencies		Temporary Establishment		Total	
Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7072	7320	7320	21	40	20	74	118	70	.	.	.	7267	7478	7410
6096	6102	6102	66	40	50	34	50	50	.	.	.	6066	6102	6102
6005	6316	6004	61	50	50	180	200	200	.	.	.	6236	6516	6504
2702	2760	2702	40	40	40	.	30	30	.	.	.	2742	2782	2782
3169	3288	3218	9	30	40	16	50	50	.	.	.	3184	3278	3278
88.568	90.826	88.182	127	170	210	705	1100	1150	.	.	.	89.218	92.316	87.024
3097	3136	3140	26	40	60	11	30	30	.	.	.	3097	3166	3200
9.268	9.316	9.260	102	130	130	108	150	150	.	.	.	9.479	9.310	9.310
3498	3498	3498	57	50	60	90	70	90	.	.	.	3498	3556	3556
3801	3798	3801	32	30	40	10	100	100	.	.	.	3813	3818	3848
6605	6702	6702	67	50	60	7	80	100	.	.	.	6720	7032	7032
17.003	17.486	17.492	95	220	220	182	150	200	10	760	760	17.290	18.366	18.366

Customs

Land Customs

Establishment			Country Stationery or Sederward			Contingencies			Total			Total Customs		
Actuals			Estimates			Actuals			Estimates			Actuals		Estimates
1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
"	"	"	"	"	"	"	"	"	"	"	"	7267	7478	7410
"	"	"	"	"	"	"	"	"	"	"	"	6066	6102	6102
605	816	816	5	20	20	"	50	20	610	886	856	7066	7320	7318
"	"	"	"	"	"	"	"	"	"	"	"	2742	2782	2782
"	"	"	"	"	"	"	"	"	"	"	"	3184	3278	3278
"	"	"	"	"	"	"	"	"	"	"	"	89.218	92.316	87.024
3933	3924	6924	150	150	150	49	160	50	4132	4234	7124	7231	7374	10.234
2383	2388	2388	80	100	100	14	30	30	2477	2518	2518	11.955	11.858	11.858
"	"	"	"	"	"	"	"	"	"	"	"	3496	3556	3556
"	"	"	"	"	"	"	"	"	"	"	"	3813	3848	3848
"	"	"	"	"	"	"	"	"	"	"	"	6720	7032	7032
312	312	312	24	30	30	.	20	20	336	362	362	17.626	18.966	18.966
7233	7440	10440	259	300	300	63	260	120	7555	8000	10860	166.334	171.900	169.400

	Ganjam		Vizagapatam		Godavery		Kistna	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Esti-
	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Establishment Expenses											
Establishment Paid by Collector	6000	4200	4200	1984	3000	3000	2991	6000	6000	2578	3000
Establishment for Boats	1314	1740	1760	1000	850	1560	1198	1560	1560	1512	1560
Establishment Paid by Executive Engineer	4198	14292	14292	9732	9828	9828	6721	22448	16896	14815	14852
Establishment Paid by Civil Engineer	-	-	-	-	-	-	-	-	-	-	-
Establishment Paid by Salaries and Gunjees	36	20	20	9	20	20	12	38	38	13	20
Establishment for Peons	225	360	360	105	120	120	93	180	180	68	150
Establishment for Overseers	600	650	650	490	500	500	301	350	500	558	700
Establishment for Contingencies	221	300	300	89	200	200	152	250	300	230	300
Establishment for Repairs of Roads											
Establishment for Repairs of Roads	25000	30000	30000	24938	20000	12000	31782	20000	30000	44322	40000
Establishment for Repairs of Roads	3081	4000	3000	1133	1000	1000	1410	4000	1000	2292	3000
Establishment for Repairs of Roads	196	-	200	-	-	-	80	-	100	5335	4050
Establishment for Repairs of Roads	-	-	-	-	-	-	-	-	-	-	-
Establishment for Repairs of Roads	1327	1000	2000	-	400	2000	93	63	2000	699	150
Establishment for Repairs of Roads	-	30	60	-	-	-	-	-	-	-	-
	1868	2000	1000	800	800	800	360	300	1000	378	1200

	Salt																							
	Nellore		Chingleput		South Arcot		Tanjore		Madura		Tinnevelly													
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates												
	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
Establishment Expenses																								
Establishment Paid by Collector	3000	3029	4200	4200	9000	9000	9000	3000	3000	3000	6000	4200	4200	2298	3000	3000	3000	6000	6000					
Establishment for Boats	1560	1199	1560	1560	1716	2080	2080	1177	1560	1680	1920	1560	1560	1401	1680	1560	1121	1200	1560					
Establishment Paid by Executive Engineer	14832	21820	22102	20148	33992	34044	34044	9582	9696	9696	18381	18048	18048	8365	8520	8520	97	4210	234	6772				
Establishment Paid by Civil Engineer	-	-	-	-	300	-	-	-	-	-	-	-	-	167	-	-	-	-	-					
Establishment for Salaries and Gunjees	20	1	10	10	13	20	20	1	20	20	6	10	10	19	20	20	8	10	10					
Establishment for Peons	150	344	400	400	309	400	400	106	160	160	168	270	270	207	250	250	211	400	400					
Establishment for Overseers	600	806	600	500	546	400	700	418	600	600	1098	1200	1100	770	700	700	422	400	400					
Establishment for Contingencies	250	165	250	250	298	300	600	194	200	200	1444	300	300	98	100	100	113	200	200					
Establishment for Repairs of Roads																								
Establishment for Repairs of Roads	50000	47488	48000	60000	17721	24000	24000	22465	35000	58000	74000	58000	[illegible]	22000	8000	8000	23000	30000	30000					
Establishment for Repairs of Roads	6000	5781	600	4800	7570	8000	11550	2794	4000	4000	3268	8000	8000	1129	1000	1000	1230	1971	1658					
Establishment for Repairs of Roads	1200	-	-	1400	6	-	-	-	-	-	-	500	500	-	150	150	-	150	500					
Establishment for Repairs of Roads	-	-	-	-	-	-	-	6998	150	2700	-	-	-	-	-	-	-	-	-					
Establishment for Repairs of Roads	2000	-	100	2000	-	500	800	1492	100	2000	298	500	2000	97	400	1000	135	200	2000					
Establishment for Repairs of Roads	-	-	-	-	9	-	-	-	50	-	-	-	-	-	-	-	-	-	-					
	6100	11186	1500	2740	8089	2900	2500	194	100	100	894	900	874	367	300	300	1084	1000	1100					

9 Asst

South Carolina 2nd Collection District — Total

	Actuals		Estimates		Actuals		Estimates		Actuals		Estimates	
	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72			
Persons												
Collector	3592	3000	3000	"	"	"	44370	48,600	48,600			
Dy	1200	1560	1560	"	"	"	14252	17,500	17,860			
Gaugers	11872	11948	11948	5666	6216	6216	165309	166800	165540			
Clerks	0	"	"	"	300	"	"	754	"	"		
Storekeepers (Regular)	14	10	10	"	"	"	118	228	200			
Storekeepers (Temporary)	276	360	360	82	50	50	2280	3400	3,000			
Inspectors	108	288	168	"	"	"	5799	6200	6,300			
Messengers	135	180	200	25	"	"	1866	2458	2900			
Miscellaneous												
Rent	9282	25800	12,000	24262	30,000	30,000	98624	100,000	11,000,00			
Fuel	3103	1,000	1,000	472	500	500	10,409	10,500	200,000			
Lights	"	"	"	"	"	"	6918	5000	8,500			
Water	"	1560	1560	"	"	"	6078	1500	1,000			
Cleaning	"	180	2,000	"	200	2,000	3121	2570	30,000			
Repairs	"	"	"	"	150	150	"	250	200			
Stationery	1897	500	500	3091	6000	6,000	19,252	16,000	22,000			

11 Stamps

Presidency

	Actuals	Estimates	
	1869-70	1870-71	1871-72
Salaries and Expenses			
Superintendent	12,000	14,400	12,000
Establishment	13310	13,320	13,320
Contingencies	4,640	5,000	5,000
Official Postage	"	1,500	1,500
Establishment at the Mint	5,485	5,500	6,000
Do Contingencies	440	500	2,000
Reserve	"	5,000	5,000
Total	35,975	47,220	46,070

Establishment			Commission to Vendors Discount on sale of Stamps			Contingencies			Total		
Actuals		Estimates	Actuals		Estimates	Actuals		Estimates	Actuals		Estimates
1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72	1869-70	1870-71	1871-72
"	"	"	3039	1000	1050	59	50	50	3098	1050	1100
"	"	"	4,810	1,250	1,910	40	50	100	4,850	1,300	1,910
"	"	"	2,650	2,000	2,700	152	50	150	2,802	2,050	2,850
"	"	"	5,352	1,340	2,000	153	50	150	5,505	1,390	2,150
"	"	"	2,314	1,000	1,800	12	50	50	2,326	1,050	1,850
"	"	"	620	1,860	2,500	91	100	100	711	1,960	2,600
"	"	"	7242	2,340	2,200	420	300	300	7,662	2,640	2,500
"	"	"	4,079	1,670	1,200	176	150	150	4,255	1,820	1,350
"	"	"	2,592	3,260	2,000	81	50	50	2,673	3,310	2,050
"	"	900	"	"	4,200	"	"	10	"	"	4,150
"	"	"	4,810	1,330	2,200	136	100	100	4,946	1,430	2,300
"	"	"	4,196	1,340	2,100	82	50	100	4,278	1,390	2,200
"	"	"	17171	5,000	5,000	46	100	50	17217	5,100	5,050
"	"	"	2,076	1,000	1,100	20	30	30	2,096	1,030	1,130
"	"	"	2,496	3,240	3,000	138	100	120	2,634	3,340	3,120
"	"	"	3,013	3,480	3,500	165	100	160	3,178	3,580	3,660
"	"	"	2,237	1,690	1,670	169	100	100	2,406	1,790	1,770
"	"	"	422	160	260	24	20	50	446	180	310
"	"	"	1,816	1,670	1,750	18	50	50	1,834	1,720	1,800

	Actuals 1869-70	Estimates 1870-71	Estimates 1871-72
Salaries and Expenses			
Members at 10,425 per Mensem	69,601	125,100	125,100
Secretary at 2000 per Mensem	"	24,000	24,000
Sub Secretary at 1,500 per Mensem	18,000	18,000	18,000
Establishment	69,234	72,696	72,765
Temporary Establishment	355	"	"
Contingencies	1181	2,504	2,132
Deputation allowances of Members on Special Duty	21,701	3,000	3,000
Batta & Travelling allowance of officers & establishments	"	500	"
Purchase & repairs of Office furniture	"	2,000	3000
Rooms Belts & Table Covers	"	800	"
Services Telegrams	501	300	500
Charges for Lithographing new Dt Maps	"	1500	1,000
Purchase of Periodicals & Books	115	600	500
Official Postage	"	10,300	3000

	One fifth of Land Revenue charges		Discount on sale of Court fees stamps.		Total.	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
1869-70						
1870-71						
1871-72						
1869-70	Rupees		Rupees		Rupees	
1870-71	Rupees		Rupees		Rupees	
1871-72	Rupees.		Rupees		Rupees.	
	"		32291	33054	2,000	1500
	"		32,172	34,132	2,670	3,000
	"		43307	44226	4,000	3,000
	"		45493	46761	2,660	2,600
	"		42796	43985	2,000	2,000
	"		43470	44707	3,340	3,370
	"		51028	52813	4,660	3,300
	"		34338	34699	3,330	2,000
	"		40000	36765	6,940	2,000
	"		"	"	"	5,000
	"		44079	45982	2,670	2,300
	"		42542	43334	2,660	1,500
	"		43800	48281	10,000	9,000
	"		29048	30357	2,000	2,100
	"		38206	40546	4,660	4,600
	"		42649	44464	6,670	7,000
	"		43562	44879	3,330	3,330
	"		3961	4145	340	300
	"		44457	46830	3,330	2,100
	"		29102	28830	3,340	3,000
	"		47778	50660	11,000	12,000

Details	Printing Establishment	Country Stationery Supervised	Purchase of Printing materials & other charges connected with the Printing Office	Printing Sale of Stamps	Total
	Actuals	Estimates	Actuals Estimates	Actuals Estimates	Actuals Estimates
1869-70	Rupees		Rupees	Rupees	Rupees
1870-71	Rupees		Rupees	Rupees	Rupees
1871-72	Rupees		Rupees	Rupees	Rupees
Guzerat	2694	2698	478	48 60	270 50	3442	3256	3446
Kattiawar	2215	2256	2256	74 100	100 900	300 600	3257	3556	3956
Godhra	2218	2256	2256	96 100	100 258	300 300	3579	3656	3656
Kaira	2237	2256	2256	20 20	976 1000	2300	3233	3296	4596
Ahmedabad	2230	2256	2256	48 50	50 1417	600 1500	3707	3656	3656
Candeish	2210	2256	2256	34 50	50 708	100 2600	3030	3656	4356
Belgaum	2238	2256	2256	75 70	70 1265	200 2000	3575	3526	4126
Kaladgi	2263	2256	2256	95 100	100 401	200 700	3379	3556	3956
Dharwar	2268	2256	2256	74 80	80 837	1000 1000	3779	3360	3760
Kanara	"	"	"	"	"	"	"	"	"
Ratnagiri	2264	2256	2256	100 100	100 1000	1000 1000	4364	3456	3856
Poona	2264	2256	2256	95 100	100 1000	1000 1000	4359	3456	3856
Satara	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Sholapur	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Ahmednagar	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Khandesh	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Nasik	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Thana	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Kolaba	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Surat	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Broach	2264	2256	2256	95 80	80 982	200 900	3577	3456	3856
Panch Mahals

Charges for Secretary Treasurer & Clerk to the Board of Commissioners	Travel and Board Bills	Travel and Board Bills	Charges for transporting weights & measures	District Tax Paid	District Tax Appeal County	Freight and Cartage on Stationery and Blanks for Assessors	Charges for transmission of agricultural Implements	Rain Gages for Districts	Registration of Births & Deaths	Agricultural & Statistics
Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate	Actual Estimate
100 100	100 100	100 100	100 100	3900 3900	3900 3900	21 21	21 21	540 540	540 540	540 540
100 100	100 100	100 100	100 100	1852 1852	1852 1852	71 100	100 100	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3994 3994	3994 3994	416 150	150 150	609 540	540 540	540 540
100 100	100 100	100 100	100 100	2252 2252	2252 2252	70 250	250 250	540 540	540 540	540 100
100 100	100 100	100 100	100 100	3960 3960	3960 3960	62 180	180 180	539 540	540 540	1728 1200
100 100	100 100	100 100	100 100	4920 4920	4920 4920	60 40	40 40	537 540	540 540	100 100
100 100	100 100	100 100	100 100	3960 3960	3960 3960	74 100	100 100	535 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	74 100	100 100	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3300 3300	3300 3300	53 60	60 60	546 540	540 540	2400 2,000
100 100	100 100	100 100	100 100	5400 5400	5400 5400	5313 5400	5400 5400	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	230 240	240 240	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	185 180	180 180	540 540	540 540	540 100
100 100	100 100	100 100	100 100	3960 3960	3960 3960	230 180	180 180	514 540	540 540	540 540
100 100	100 100	100 100	100 100	3996 3996	3996 3996	50 50	50 50	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3924 3924	3924 3924	89 150	150 150	496 540	540 540	540 100
100 100	100 100	100 100	100 100	3960 3960	3960 3960	150 150	150 150	512 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	100 100	100 100	660 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	261 240	240 240	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	159 120	120 120	540 540	540 540	540 540
100 100	100 100	100 100	100 100	3960 3960	3960 3960	124 100	100 100	540 540	540 540	540 540
100 100	100 100	100 100	100 100	1000 1000	1000 1000	100 100	100 100	1000 1000	1000 1000	1000 1000
100 100	100 100	100 100	100 100	5400 5400	5400 5400	2343 5400	5400 5400	1000 1000	1000 1000	1000 1000

540

Budget Charges
for the
Revenue Department
for
1871-72

Enclosure in L.G. & Secy's
Min No 2089 R.D.

Rec. 1871

No. 2089

Proceedings of the Madras Govt
Under date the 21st Dec. 1870

Read the following
Rep. of the Bd of Revenue

Submg Budget Estimate
of Charges for 1872-73.

Rec. 18th Dec. 1870

Ans. 21st

The Board of Revenue
have the honor to submit
herewith Estimate of Charges for
1872-73 in the Revenue Department
of the Presidency of Fort St George
for which a sum of Rupees
has been provided in the
Budget Estimate for the year
1871-72 which is submitted
herewith for the orders of
Government.

2. The Board of Revenue
have already had occasion
to point out that the
Budget Estimate for the
year 1871-72 was framed
on the basis of the
Revised Estimate for
1870-71 which was
framed on the basis
of the Actuals of
1869-70 and that
the Actuals of
1869-70 were
considerably
affected by
the famine
which prevailed
in the Districts
of the Presidency
during that
year. The
Revised Estimate
for 1870-71
was framed
on the basis
of the Actuals
of 1869-70
and that
the Actuals
of 1869-70

to the Corporation from the Imp. to the Govt of India dated 21st Oct. 1869, Rs 1,03,000 on account the Municipality for Special Improvements on the understanding that they will the Govt. of India all profits that may accrue from the Municipality

Allowance Reserved for Encumbered Estates

for Govt. of India an Immediately adjacent Imp. Estate and Govt. of India an additional Rs 1,03,000 on account of the Municipality

Rec. 23rd Dec. 1869.

Represented the same expected Deficit in Govt Allocated Imperial Budget Estimate of the Govt of India

Rs 2,39,000 against Rs 2,90,081, the actuals of 1869/70 and Rs 3,10,000 the estimate for 1870/71. The Board regret that the transactions of the last year from which the Municipality has suffered have compelled them to reduce the Budget for 1870/71 to the Revised Estimate of 1869/70 as the only practicable course to be pursued for the present year.

	Revised Estimate	Actuals
1865/66	1,61,000	2,02,019
1866/67	1,80,000	2,26,969
1867/68	1,15,500	2,09,249
1868/69	1,15,000	2,17,915
1869/70	1,38,000	2,19,307

The Board regret that the transactions

[illegible] from the
Accounts and [illegible]
Books at our [illegible]
Carpets the actuals
have agreed at the
Estimates during the
last five years the
[illegible] [illegible]
[illegible] [illegible]
[illegible] [illegible]

The actuals [illegible] 1872-3

much below the estimate
for [illegible] year
1872-3 & 1873-74. The differ-
ence on 1866-67 amounted
to the large sum of Rs
Rs 208,718 and of over
Rs 439,485 in 1868-69 and
Rs 608,970. The
five years average actuals ex-
penditure was Rs 3,705,137
The Estimate for the
forthcoming year exceeds the
actuals of 1869-70 by the
sum Rs 344,713 and
the average actuals
of the last three
years by 308,619

* Rs 41,21,900 Bd. Estt.
Rs 37,77,187 Actual Gross 1869/70
Excess Rs 344,713

* Rs 41,21,900 Bd. Estimate
Rs 38,13,281 Average actual of last 3 years
Excess Rs 308,619

The

4. The large excess above the actuals of past five years is mainly the result of providing for all fixed establishments according to the full sanctioned scale without regard to the savings which invariably occur from vacancies and other causes. This is done under the rules laid down by the Govt of India for the preparation of the Budget & the Estimate cannot therefore be reduced.

5. The provision of Rs 4,00,000 for Capt. Collins appears however to be unnecessarily large. The actuals in four of the previous five years have not exceeded Rs 2,94,200 and making sufficient

allowance

and the Board's Estimate for Extra and Temporary establishments is therefore reduced by Rupees 11,000. The Board's estimate of Rs 1,55,000 for Travelling charges will be retained as the census work will entail extra travelling in most grades. The Board's estimate

Extra & Temporary Establishments

Travelling charges

"Miscellaneous"

of Rs. 82,800 for "Miscellaneous" charges is reduced to Rs. 82,000 in round numbers. The excess over the actuals of previous years under this head is owing chiefly to the large provision of Rs. 22,000 for Service Postage labels and to the charges connected with the Pearl fishery expected to take place in the early part of 1892.

I must return the Estimate under Head Number 2 for amendment prepared for the current year.

N. B/S.

6. The petty alterations in the other items need no special notice & the Budget Estimate as revised amounts to Rs 40,58,000 against Rupees 40,03,800 the sanctioned grant for the current year

	Actuals of 1868/69	Actuals of 1869/70	Estimate for 1870/71	1871-72 Board's estimate	1871-72 Estimate now proposed
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors and other					
Covenanted officers	12,56,909.	11,76,918.	13,48,800	13,92,300	13,48,800
Dep. Collectors	1,63,997.	1,60,499.	1,80,600.	1,80,600	1,80,600
Collectors' Establishments	68,879	67,880.	62,720	68,700	68,700
Country Stationery	8,728.	8,680	10,000.	10,000	9,000
Medical charges	31,328.	34,744	36,900.	46,700	44,000
Salt Establishments	14,32,176.	14,36,665.	14,70,800	14,70,900.	14,70,900
Salt Country Stationery	22,886.	22,692.	24,000	24,000	23,000
Extra & Temporary Establishments	20,070.	21,885.	23,500.	29,000	25,000
Travelling charges	148,184.	147,142.	1,44,000	1,63,000	1,55,000
Contingencies	6946.	6,537.	7,000	9,500.	7,000
Other items	23,737.	24,633.	27,000	33,420.	25,000
Total	36,23,840	37,20,278	38,96,820	41,39,120	39,76,000
Miscellaneous	52,693.	54,909.	1,06,980	82,800	82,000
	38,76,533.	37,77,187.	40,03,800	41,21,920	40,58,000

Excise on Spirits & Drugs. 8

The Board's estimate under "Excise on Spirits & Drugs" amounts to Rs. 27,6,000, being the same as that for the current year. The actuals in 1869/70 amounted to Rs. 236,984 against the estimate of Rs. 236,000 and payment of a further sum of Rs. 43,737 due to the Abkari Contractor for the town of Madras had to be deferred till the commencement of the current year. The current year's estimate is expected to fall short of the actual requirements of the year by Rs. 73,000 and this amount the Board propose to add to the provable actual requirements

7

of 1871/72 in order
to avoid occurring delay
in payments. The
average actual expendi-
ture during the last
three years was Rs. 234,236

	Rs.
1867/68	216,124
1868/69	249,600
1869/70	236,984

and adding to this the
probable deficit of Rs. 73,000
in the current year, the
estimate for next year
would be Rs.
307,236. The
Board's estimate of
Rs.

Rs. 276,000 ~~seems likely to prove~~ in-
sufficient and ~~it~~ will ~~have~~
~~for~~ be raised to ~~at least~~
Rs. 3,00,000 as this head of the
Budget stands by itself
and no transfers can be
made ~~to add~~ to it, in
the course of the year.

Assessed Taxes 9- The Board's estimate
under "Assessed Taxes" amounts
to Rs. 49,000 against Rs.
the actuals of 1869/70 and
Rs 25,000 the estimate for
the current year - This last
estimate ~~proves~~ ~~to be~~ ~~found~~ very in-
adequate as the cost of
the establishments which
have

have been absolutely found necessary amounts to Rs. 444,424 and the Board have fixed the estimate for next year at 47,000 Rs in round numbers exclusive of Rs 2,500 for Stationery and contingencies. In the present uncertainty regarding the income ~~about this~~ of the Govt accept the Board's estimate.

10. The Board's estimate of Rs 1,58,540 under Sea Customs shows a decrease of Rs 5,360 below the

Customs Sea

estimate

estimate (Rs 163,900) for the current year in consequence of the reductions recently effected in the office of the Collector of Sea Customs. The Estimate is passed.

Land

11. The Estimate under Land Customs amounts to Rs. 10,860 against Rupees 9,555 the actuals of 1869/70 and Rs. 8,000 the sanctioned grant for the current year. The additional charge of

Rs.

Rs. 2916 per annum on account of an increase to the establishment on the South Arcot frontier has received the sanction of the Govt of India in their letter dated 28d June 1870 No 1532. The Estimate is passed.

11. The total Estimate passed for "Customs" charges is Rs. 1,69,400 against Rs 666,334 the actuals of 1869/70 and Rs 1,74,900 the Estimate for the current year.

The

Salt

13. The Board's Estimate under "Salt" amounts to Rs. 16,08,600 against Rs. 13,27,314 the actuals of 1869/70 and Rs. ~~13,77,900~~ × 14,08,000 the Estimate for the current year. The Estimate is high and the increase occurs chiefly in the items noted in the margin. The Board explains that in consequence of the retrenchment of Rs 92,000 made by the Govt of India in the Estimate for the current year, the reduced provision of Rs. ~~10,00,000~~ 11,00,000 for purchase of salt is likely to prove insufficient. The probable manufacture, next year to provide a stock

× Under the usual heads 13,79,000
Added by Govt for Pettyworks — 30,000
Total — 14,08,000

Items	Actuals of 1869-70	Estimate for 1870-71	Proposed Estimate for 1871-72
Purchase of salt			
Manufacturer's share	9,56,624	10,00,000	11,00,000
Covering & Storing	1,01,409	1,00,000	2,00,000
Gathering spontaneous salt	5,115	5,000	8,000
Weighing machine	3,121	2,500	30,000
Contingencies	19,252	18,000	22,000

of

for eighteen months—
supply is calculated
at 96,30,200 Indian Maunds, being
nearly equal to the quantity
manufactured in 1866/67.
and taking the actual
expenditure incurred in
that year (1867-68) R 45,164
as the Board
for the estimate for
next year at R 1,00,000
allowing for the increased
cost of Conservancy &
for increased wages
of Coolies. The provision
of R 2,00,000 for storage
against R 1,26,310 in
1867 for R 1,56,290, the
highest

highest
expenditure in any
one of the past five
years, as estimated and
years 1/ will be reduced
to Rupees 1,45,000.
The estimate for
gathering spontaneous
salt will be reduced
from Rupees 2,000
to Rupees 1,000, the
actual expenditure in
1867-68 of the
past five years
except 1866/67 ~~and~~
having exceeded
this—Rs. in 1866/67
it was Rs. 2,500.
The Board funds
30,000 Rs for purchase
and

and repair of weighing
machines against Rs.
3121 the actuals of
1089/90 & Rs. 2,300
the estimate for the
current year explain
that their Proposals for
expenditure
manufacture of
194 new machines
are about to be submitted
to Government. The
Govt. are not yet in
a position to come to
a decision upon
as to the grant for the charge
in this subject
but

but they believe it will
not be practicable to
manufacture so many
as 194 machines at Madu
in one year. The estimate
will therefore be reduced
Rs. 10,000 which will pro
for the cost of about 50
new machines and allow
an expenditure of Rs. 300
for the repairs of the
machines already in use
the average actual expendi
ture under Contingencies in
the last 5 years amounted
Rs. 17,000, & the Boards estima
of Rs. 22,000 will be reduc
to Rs. 20,000 inclusive of
Rs. 2000 for the annual
repairs of the embankment
in Nellore. The other items
require no special notice.
The Estimates appear to be
fairly

family to the actuals of
past years or the estimate
for the current year. the
total amount passed by
Govt as Rs 15,30,000 since
board numbers agrimo to
Rs 16,00,600 for passed by
the Board

14th the Bd have made
no provision in this part
of the Budget for new
works of Petty construction
& repair as formerly came
under charge for the
manufacture and
storing of salt, and which
the Govt in para 22
of their order dated
29th November 1869,
Rs 3062 directed
should be appear
in the Budget. the
same added
for

for these works by Govern-
= ment in the Budget for
the current year was Rs
30,000. the Board
in para 11 of their Proceed:
= ings
reduction made by the Govt
of India on the estimate of
the Government madras put
for the current year has led
to the postponement of many
works connected with the
manufacture, the execution
of which was considered by the
Board essential to
and that therefore they are
unable to state that during 1870
the production which will be
necessary will be kept up and
effected but cannot be at

increased, the revenue from
Stamps will be correspondingly augmented.
For consideration of these
Demands.

The Government
will, under Rupees 70,000
(Rs. 2,000)
to the Stamps already
provided, charge the
Heads of the Government
Departments of Education, Medical
& Sanitary & Department
of Agriculture, Stock
& Industries for the
Services of the Government
Printing Office for 1911-12
and the reduced grant
of Rs. 1,000 for the current year.
The small Revenue of
about Rs. 1,000 is also likely to be

Stamps 15. The total estimate
under Stamps amounts to
Rs. 1,75,510 against Rs. 1,71,406
the estimate for the current
year. The small net in-
crease of Rs. 4,104 is the Pro-
bable charge for Commission
to Vendors on increased sales.
The estimate of Rs. 1,75,500
is provided in the proportion
noted in the margin. The
provision of Rs. 900 for
the additional establishment
required for the Stamping
Department should not
have been included
in the Budget before

	Rs.
Stamps	1,00,500.
Court Fees	75,000.
	1,75,500

Excise.

sanction; but as the reduction of the Survey Office has crippled this establishment and difficulty is likely to be experienced in despatching the work of the office, it will be retained conditionally pending a proposition review.

16. The estimate of Rs. 258,000 for the 632 of Revenue at Rs. 81,300 the estimate for the current year is framed. The only item calling for remark in the estimate of Rs. 3,000 for Office furniture. The Board explain that this is required for the new rooms under construction.

17. The Board's estimate under Stationery and Printing is

Administration of Public Offices

Board of Revenue

Stationery & Printing

is Rs. 67,200 against Rs. 58,169, the actuals of 1869/70 and Rs. 57,400 the estimate for the current year. The increase is the result of the provision of Rs. 18,000 made by the Board for the purchase of new printing materials for the Collectorate Presses. The total provision for this item is Rs. 19,382. The Govt are not disposed to allow more than Rs. 12,000 which is about the actual expenditure incurred in 1869/70. The total grant proposed thus leaves Rs. 69,000 an increase of number over Rs. 2,600 above the current year's grant.

18. The total estimate framed under the Land Revenue Act by the Board's Office for the Separate Establishment

Exp Rs 24,70,094 as shown below

~~Background below~~

Of this amount Rs 1,90,600 are for Sth of Land Revt charges
Stamps (Law & Justice) 75,000

Sum of Rs 8,65,600 is debitable to Law and Justice

Total 8,65,600

Items	Actuals for 1869/70	Budget for 1870/71	Budget for 1871/72 now proposed	Increase	Decrease
Allowances Refunded to Commissariat	2,90,061	3,10,000	2,39,000	"	71,000
Land Revenue	3,77,187	4,03,800	4,05,8000	54200 ~~21200~~	"
Abkarry	2,36,984	2,76,000	3,00,000	24,000	"
Stamped Papers	18,005	23,000	45,000	22,000	"
Customs	1,66,334	1,71,900	1,69,400	"	2,500
Salt	13,27,314	14,08,000	16,00,000	1,92,000	"
Stamps	168,519	171,406	175,500	4,094	"
Pensions (Military) Civil, Broad Seal	180,693	2,61,300	253,000	"	8,300
Forfeitures & Unclaimed	58169	57,400	60,000	2,600	"
			6921900	247,094	
Total	22,22,266	66,84,806	~~6,97,900~~	224,094	"

Rs

19- The several items mentioned in Miscellaneous are explained in paras 65 to 67 of the Board's Proceedings and need no special remark here. The estimates were in all cases except "Agricultural Exhibitions" the same as those for the current year. The provision under Agricultural Exhibitions is Rs 25,000 against Rs 20,000 for the current year.

~~Land Revenue~~

~~Land Revenue~~

~~Stamps~~ The estimate for stamping receipts and measures is reduced from Rs 7,600 to 6,000, that for Distilled Spirit & Abkarry from 1,17,020 to Rs 612,000, the actual expenditure under these heads in the last four years having exceeded Rs 4,938 and Rs 11,39 respectively.

The other estimates are in advance of the actual sums found are shown under

1.52

all heads for "Petty con-
= struction and repairs". The
Accountant General will
be requested to enter
these sums in the Budget
under the several major
heads on the prefor tions
noted in the margin. No
provision for the provision
of Rs 8,000 & 12,000 under
"Land Revenue" and "Customs"
appears the grant of
Rs. 2,000 under each
of these heads established
& exceeded for the current
year is not explained.

The Estimates [illegible] exceed
the

	Rs
Land Revenue	8,000
Customs	12,000
Pals	100,000
	120,000

The sum here provided under "Pals" is mainly to meet the cost of maintaining the approaches to the pans in proper order & the extent of the pals depends very materially on this work

be passed but the Board will be requested to explain the necessity for the grants.

In submitting future Budgets the Board will state the actual expenditure under these heads in previous years.

Treasury & Preventive Guards.

22 The estimate for Treasury and preventive guards amounting to Rs 303,346 according to the list furnished to the Board by the Inspector General of Police is passed.

Customs

22. Para 15 of the
Board's Proceedings
with be referred to the
Adt. Genl.

23. The Budget
as now Revised with
the Increased Establishment
&c. Recommended Genl

[illegible]

6 Folio Acct. Genl. with Budget Estt. &c. Recpt. 30
11 —— Bgt. Estt.
5 —— Fmr. Estt.
28 —— Mr. Estt.

Revenue 1870 Depte

No 9089

Proceedings of the
Madras Government

Dated 21st December 70

No 418 & 419 —