

(2) Date of receipt 21-1-62

(3) Initials of the Receiver

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 135

Press
Ms. 0

Dated 20. 1. 1871.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
20th January 1871.*

No. 280. Read the following Proceedings of the Madras Government in the Public Works Department, dated 14th January 1871, No. 68:—

Read the following Proceedings of the Madras Government in the Revenue Department.

Passing orders on the Revenue Budget-estimate of charges for 1871-72, submitted by the Board of Revenue. (Here enter 21st December 1870, No. 2,089.)

It is observed that as the cost of establishments employed in making over land to the Madras Irrigation and Canal Company has been excluded from the Budget of the Public Works Department under the orders of the Government of India marginally noted, the charge cannot be debited to the Public Works Department without the specific orders of the Government of India in that department.

(True Extract.)

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

No. 281. ORDER THEREON, 20th January 1871, No. 135.

Miscellaneous.

COMMUNICATED to the Board of Revenue, with reference to paragraph 23 of the Proceedings of Government in this department, dated 21st December 1870, No. 2,089.

2. The Government observe that the demand for land by the Irrigation and Canal Company will cease in March next, and no establishment can be required on that account in 1871-72. Should any small expenditure nevertheless be found necessary, it can doubtless be met from savings in the provision made for temporary establishments.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Public Works Department.
„ the Accountant-General.

Ezd. F. R. Bantleman.

*Proceedings of the Madras Government, Revenue Department,
21st December 1870.*

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-

	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.

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.

3. *Assessed Taxes.*—The refunds under "Assessed Taxes" vary in amount with the changes which are yearly made in the

	RS.	
1867-68	57,555	Actuals.
1868-69	45,578	do.
1869-70	35,303	do.
1870-71	7,000	Estimate.
1871-72	11,225	Collectors' estimate.
	15,000	Board's estimate.

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.

4. *Customs.*—The estimates of Collectors under this head amount to Rs. 7,750,

	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.

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.

5. *Stamps.*—The Board resolve to accept the Collectors' estimate under this head, viz., Rupees 75,000 in round numbers.

	RS.	
1865-66	36,645	Actuals.
1866-67	44,151	do.
1867-68	48,740	do.
1868-69	61,169	do.
1869-70	72,115	do.
1870-71	78,000	Estimate.
1871-72	74,825	Collectors' estimate.
	75,000	Board's estimate.

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.

6. *Miscellaneous.*—The Collectors' estimates under this head amount very

	RS.	
1865-66	14,532	Actuals.
1866-67	16,864	do.
1867-68	25,575	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.

nearly to the actuals of 1869-70, and the Board adopt Rupees 32,000 with reference to the latter.

Govt. of 1871 Standards.

REVENUE.

THE BOARD OF REVENUE.

Dated January 1871.

Recd.

G. O., 20th January 1871, No. 135.

JANUARY.

Nos. 280-281.

Establishments employed in making over Land to Irrigation Company.—Proceedings of Government in the Public Works Department, intimating that the charge in connection with them cannot be debited to the Public Works Budget without the specific orders of the Government of India in that department, with orders thereon.

1870/1299 30-1-81
1871/1546 1/11-11-81

	RS.	
1865-66	50,098	Actuals.
1866-67	54,060	do.
1867-68	37,318	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 2. 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.

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.
1. Collectors ..	RS. 5,11,722	RS. 4,54,183	RS. 4,69,129	RS. 4,38,413	RS. 3,98,292	RS. 5,50,200	RS. 5,50,203	RS. 5,50,200
2. Fixed Tent allowance of do.	21,228	18,879	19,865	19,445	19,570	21,000	21,000	21,000
3. Sub-Collectors	2,00,824	1,60,537	1,95,379	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	1,36,217	1,21,793	1,45,120	1,20,606	1,20,881	1,62,800	1,62,806	1,62,800
6. Fixed Tent allowance of do.	6,200	5,012	4,778	6,077	6,139	9,500	9,622	9,500
7. House-rent for do.	6,870	6,189	6,036	5,710	6,217	8,000	7,480	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.....	1,69,650	Actuals.
1866-67.....	1,52,905	do.
1867-68.....	1,70,330	do.
1868-69.....	1,63,997	do.
1869-70.....	1,60,499	do.
1870-71.....	1,80,600	Estimate.
1871-72.....	2,00,400	Collectors' estimate.
	1,80,600	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 ..	6,81,208	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 estimate.

The sum originally provided for and sanctioned by the Local Government in the Budget of 1870-71 ...

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

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 ...

RS.
6,85,368

480

3,936

4,416
6,89,784

2,112

6,87,672

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.

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	RS.	
1865-66 ...	13,34,314	Actuals.
1866-67 ...	13,33,555	do.
1867-68 ...	14,51,523	do.
1868-69 ...	14,56,195	do.
1869-70 ...	14,36,665	do.
1870-71 ...	14,70,800	Estimate.
1871-72 ...	14,66,820	Collectors' estimate.
	14,70,900	Board's estimate.

As per sanctioned scale taken
for the Budget of 1870-71. RS. 14,71,032

Deduct—
Kistna.—Pay of a Shroff at
the Guntoor Taluq Treas-
ury dispensed with, in
consequence of the estab-
lishment of a Branch Bank
at that place—vide Govern-
ment Order, dated 16th
May 1870, No. 717 ... 120

Madras.—Savings effected
in the Quit-rent establish-
ment as per Government
Order, dated 17th June
1870, No. 894 ... 60

	RS.	
1865-66...	25,657	Actuals.
1866-67...	22,414	do.
1867-68...	30,600	do.
1868-69...	20,090	do.
1869-70...	21,885	do.
1870-71...	23,500	Estimate.
1871-72...	25,702	Collectors' estimate.
	29,000	Board's estimate.

15. *Taluq Establishments.*—The pre-
sent cost of taluq establishments, accord-
ing 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
taluk 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 inadver-
tent omission in the establishment of
Chingleput or the late Madras District.

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

	RS.	RS.
Ganjum.— For surveying unassessed waste lands ..		1,200
Godavery.—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
Neilgherries.—For waste land establishment ...		1,080
South Canara.—For arranging records ...		2,700
Malabar.—For the Escheat establishment ...	3,912	
For arranging records	540	
		4,452
Total ...		15,742

These establishments are absolutely necessary for the various purposes indi-
cated, 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

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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 Govern-
ment 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	15,742	
For Assistant Collectors' establish- ment for 20 districts, at 564 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.
19. *Dressers including Medical
Charges.*—The actual charges on account
of Dressers for 1869-70 amounted to
Rupees 34,747. The Collectors' esti-
mates 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 Dis-
trict, which are given by the Commis-
sioner 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 46,700 in round num-
bers. This is very much above the actuals of past years.

	Actuals 1869-70.	Esti. tes of 1870-71.	Estimated for 1871-72.
1865-66.			
	RS.	RS.	RS.
Huzur...	8,680	10,000	9,865
Taluq ...	22,692	24,000	23,695

	RS.	
1865-66 ...	57,085	Actuals.
1866-67 ...	48,878	do.
1867-68 ...	35,582	do.
1868-69 ...	31,613	do.
1869-70 ...	31,372	do.
1870-71 ...	34,000	Estimate.
1871-72 ...	33,560	Collector's estimate.
	34,000	Board's estimate.

20. *Country Stationery and Sader-
ward.*—The Collectors estimate the
charges on account of Huzur and Taluq
Saderward at Rupees 9,865 and Rupees
23,695 respectively, or together Rupees
33,560, 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.

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	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.

	RS.	
1865-66 ...	50,727	Actuals.
1866-67 ...	44,652	do.
1867-68 ...	67,388	do.
1868-69 ...	75,313	do.
1869-70 ...	65,971	do.
1870-71 ...	70,000	Estimate.
1871-72 ...	73,130	Collector's estimate.
	70,000	Board's estimate.

	RS.	
1865-66 ...	49,749	Actuals.
1866-67 ...	35,821	do.
1867-68 ...	45,056	do.
1868-69 ...	52,559	do.
1869-70 ...	60,748	do.
1870-71 ...	55,000	Estimate.
1871-72 ...	64,460	Collector's estimate.
	65,000	Board's estimate.

	RS.	
1865-66 ...	11,442	Actuals.
1866-67 ...	10,131	do.
1867-68 ...	12,530	do.
1868-69 ...	14,145	do.
1869-70 ...	12,665	do.
1870-71 ...	13,000	Estimate.
1871-72 ...	13,880	Collector's estimate.
	13,000	Board's estimate.

	RS.	
1865-66 ...	8,706	Actuals.
1866-67 ...	10,760	do.
1867-68 ...	8,903	do.
1868-69 ...	8,815	do.
1869-70 ...	9,783	do.
1870-71 ...	10,000	Estimate.
1871-72 ...	11,120	Collector's estimate.
	11,120	Board's estimate.

	RS.	
1865-66 ...	2,385	Actuals.
1866-67 ...	2,316	do.
1867-68 ...	1,763	do.
1868-69 ...	2,869	do.
1869-70 ...	2,610	do.
1870-71 ...	3,000	Estimate.
1871-72 ...	2,980	Collector's estimate.
	3,000	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.

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.

23. *Batta to Establishments.*
The Collectors' estimates amount to Rupees 61,460 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.

24. *Hire for conveying Records.*—As the actuals of 1869-70 (Rupees 12,665) 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.

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 400 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	1,336

	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.

	Peons' Belts and Badges.	Contingencies.
	RS.	RS.
1865-66 ...	525	15,156
1866-67 ...	1,541	8,121
1867-68 ...	1,633	5,211
1868-69 ...	1,773	6,946
1869-70 ...	2,437	6,537
1870-71 ...	3,000	7,000
1871-72 ...	3,300	8,445
		Collector's estimate.
		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.

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 Cutcheries 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.

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

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. Charges for remitting Treasure within the district...	17,107	14,147	14,512	13,556	14,087	14,000	15,025	14,000
2. Post Office charges including Registries ...		359	309	654	396	1,000	1,772	1,800
3. Purchase of Service Postage Labels ...		2,758	2,137	538	647	47,380	22,213	22,000
4. Law charges in the Revenue Department ...	1,792	1,696	283	3,334	8,599	2,000	2,600	2,000
5. Purchase of Periodicals and Books ...	340	59	586	332	317	1,000	1,033	1,000
6. Service Telegrams ...	1,337	4,154	1,552	1,570	1,529	2,000	2,220	2,000
7. Batta to Yanadies and Yanadi pupils at Strechari-cottah...	5,202	1,564	2,557	2,469	2,839	3,000	3,000	3,000
8. { Pearl Fisheries. } Establishment including guards ...	4,269	5,008	5,127	4,959	4,661	7,000	7,000	7,000
9. { } Contingencies including purchase of Stores ...	5,704	1,582	1,364	1,680	2,793	2,000	8,000	8,000
10. { Amceni-divi } Establishment ...	1,616	857	1,395	1,727	932	1,000	1,600	1,000
11. { Coir. } Purchase of Coir and Extra charges...	22,609	5,824	19,114	20,293	19,350	25,000	22,000	20,000
12. Sundries ...	977	1,202	1,120	1,581	759	1,000	1,482	1,000
Total ...	60,953	39,210	51,156	52,693	56,909	1,06,980	87,945	82,800

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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 Tinnevely 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.

Total Land Revenue Charges	RS. 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
Deduct one-fifth debitable 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

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 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,

1865-66...	RS. 2,69,942	Actuals.
1866-67...	1,93,700	do.
1867-68...	2,16,124	do.
1868-69...	2,49,600	do.
1869-70...	2,36,984	do.
1870-71...	2,76,000	Estimate
1871-72...	2,76,828	Collector's Estimate.
	2,76,000	Board's Estimate.

and Rupees 480 is the cost of the establishment maintained for the Abkarry Farm of Jeypore in the Vizagapatam District.

Establishment	RS. 23,148
Country Stationery	130
Cost of manufacture	2,50,000
Purchase of manufactured Liquor	1,000
Registration fees	1,722
Contingencies	...
Total	2,76,000

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

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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. 37,560, 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.
Establishment	41,500
Country Stationery	500
Contingencies	2,000
Total...	47,000

	RS.
1865-66... 1,53,538 Actuals.	
1866-67... 1,35,564 do.	
1867-68... 1,55,362 do.	
1868-69... 1,58,563 do.	
1869-70... 1,56,494 do.	
1870-71... 1,59,952 Estimate.	
1871-72... 1,54,600 Collector's estimate.	
1,54,600 Board's estimate.	

Country Stationery or Saderward.	Contingencies.
RS.	RS.
1865-66... 1,357	2,370 Actuals.
1866-67... 1,084	2,723 do.
1867-68... 947	1,956 do.
1868-69... 848	2,015 do.
1869-70... 804	1,463 do.
1870-71... 1,000	2,198 Estimate.
1871-72... 960	2,160 Collector's estimate.
1,000	2,190 Board's estimate.

	RS.
Establishment... ..	1,54,600
Country Stationery... ..	1,000
Contingencies	2,190
Temporary Establishment	750
Total...	1,58,540

	RS.
1865-66 ...	7,901 Actuals.
1866-67 ...	6,893 do.
1867-68 ...	7,477 do.
1868-69 ...	7,532 do.
1869-70 ...	7,233 do.
1870-71 ...	7,440 Estimate.
1871-72 ...	10,440 Collector's estimate.
	10,440 Board's estimate.

Establishments, namely, Rupees 10,440, which is the cost of the present scale.

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 amount 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 1,58,540.

37. **LAND CUSTOMS.**—The increase of Rupees 3,000 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

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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... 300	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

	RS.
1865-66... 41,619 Actuals.	
1866-67... 45,013 do.	
1867-68... 47,777 do.	
1868-69... 43,907 do.	
1869-70... 44,370 do.	
1870-71... 48,600 Estimate.	
1871-72... 50,400 Collector's estimate.	
48,600 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 Smiths sanctioned in Government Order, dated 10th August 1870, No. 1,218, for the districts of South Arcot and Tinnevely. 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 Mogultore Pans, 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 Tinnevely, owing to expected savings, as certain pans, the closing of which has been sanctioned, are abolished. Thus the total provision under this head amounts to Rupees 1,65,540, and is below the current year's estimate of Rupees 1,66,800 by only Rupees 1,260.

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.

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RS.	
1865-66 ...	3,643 Actuals.
1866-67 ...	3,333 do.
1867-68 ...	2,637 do.
1868-69 ...	2,360 do.
1869-70 ...	2,368 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.

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 1,30,000, 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.

Years.	Quantity manufactured.	EXPENDITURE.		
		Purchase of Salt.	Storing.	Total.
	IN. MDS.	RS.	RS.	RS.
1865-66 ...	72,03,395	10,56,068	1,36,298	11,92,366
1866-67 ...	96,00,779	10,45,164	1,26,310	11,71,474
1867-68 ...	68,54,887	8,12,796	1,06,738	9,19,534
1868-69 ...	60,88,676	8,26,721	61,155	8,87,876
1869-70 ...	82,40,531	9,56,624	1,01,409	10,58,033
Total...	379,88,268	46,97,373	5,31,910	52,29,283
Average ...	75,97,654	9,39,475	1,06,382	10,45,857

47. Adverting to the actual transactions of the last five years, the Board observe that in the year 1866-67 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

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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 8,530 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.

49. The charges under other minor items are estimated severally with reference to the actuals 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

Ita.	ACTUALS.					Sanctioned Est. mate of 1870-71	ESTIMATE 1871-72.	
	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.		As proposed by Collector.	As fixed by the Board.
Freight on Salt imported	...	330	510	1,300	6,075	1,500	4,250	4,000
Purchase and repair of Weighing Machines.	157	1,123	1,148	2,105	3,121	2,500	3,400	30,000
Office and Godown rent.	65	61	40	...	...	250	200	200
Contingencies	12,269	16,427	21,091	16,131	19,252	16,000	22,055	22,000

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 hitherto omitted from the Budget by an oversight.

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 rent ...	200
Contingencies ...	22,000
Total...	16,08,600

50. The total estimate of charges against Salt Revenue is thus Rupees 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

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Items.	ACTUALS.					Sanctioned Estimate of 1870-71.	ESTIMATE 1871-72.	
	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.		As proposed by the Superintendent of Stamps.	As fixed by the Board.
Salary of Superintendent ...	Rs. 12,000	Rs. 9,562	Rs. 12,000	Rs. 12,000	Rs. 12,000	Rs. 14,400	Rs. 14,400	Rs. 12,000
Establishment ...	13,094	12,064	13,245	13,277	13,310	13,316	13,320	13,320
Contingencies ...	2,503	2,021	3,407	2,627	4,640	5,000	5,000	5,000
Official Postage Reserve ...	...	...	...	...	...	1,506	1,506	1,506
						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 altered Stamp Law. The necessary increase has been fully explained in the Board's Proceedings, date November 1870, No. 6,502, now before Government.

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

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 53, Rupees 560, hoping that this sum may be found sufficient for keeping the Presses and Dies in order.

55. Thus the total provision for Stamp charges at the Presidency will amount to Rupees 46,070.

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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.

Establishment ...	Rs. 25,320
Contingencies ...	5,000
Official Postage ...	7,106
Establishment at the Currency Dept...	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."

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 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.

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 Almira's for the records. The total provision for the office of the Board will thus be Rupees 2,53,000.

Salaries of Members, Secretaries ...	Rs. 1,67,100
Cost of Establishments ...	72,768
Contingencies ...	2,132
Deputation and Travelling allowance	3,000
Purchase and repair of furniture ...	3,000
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

1865-66 ...	Rs. 39,578	Actuals.
1866-67 ...	39,307	do.
1867-68 ...	42,957	do.
1868-69 ...	44,043	do.
1869-70 ...	44,263	do.
1870-71 ...	44,268	Estimate.
1871-72 ...	44,412	Collector's estimate.
	44,268	Board's estimate.

1865-66 ...	Rs. 1,126	Actuals.
1866-67 ...	1,727	do.
1867-68 ...	3,019	do.
1868-69 ...	1,531	do.
1869-70 ...	1,287	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 Saderward 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.

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	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.

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.	ACTUAL.					Sanctioned estimate of 1870-71.	ESTIMATE FOR 1871-72.		COMPARISON BETWEEN COLUMNS 7 AND 9.	
	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.		Collectors' estimate.	Board's estimate.	Increase.	Decrease.
1										
3. REFUNDS AND DRAWBACKS.										
Refunds	2,08,789	2,18,713	1,55,945	1,68,333	2,62,782	2,80,000	1,54,335	2,09,000	...	71,000
Drawbacks	50,098	54,969	37,318	35,545	27,279	30,000	22,000	30,000	...	...
Total...	2,58,887	2,72,782	1,93,263	2,03,878	2,90,061	3,10,000	1,86,285	2,39,000	...	71,000
4. LAND REVENUE										
Salaries and Expenses.										
Collectors and other Covenanted Officers.										
Deputy Collectors	11,62,236	10,79,979	11,87,122	12,56,909	11,76,914	13,49,800	13,54,786	13,32,300	43,500	...
Collector's Establishment...	1,69,650	1,52,005	1,70,330	1,63,997	1,60,499	1,80,000	2,00,400	1,80,000	...	...
Courier stationery	6,59,224	6,26,672	6,31,208	6,31,679	6,73,880	6,24,220	6,91,792	6,87,700	63,480	...
Country stationery	17,061	12,403	9,588	8,728	8,690	10,000	9,865	10,000	...	...
Medical charges	22,663	13,679	22,393	31,328	34,747	36,900	40,062	40,700	9,800	...
Talook Establishments	13,34,314	13,33,555	14,51,523	14,86,193	14,35,665	14,70,800	14,60,520	14,70,500	...	...
Talook country stationery	40,054	36,470	25,994	22,855	22,692	21,000	23,695	24,000	...	...
Extra and Temporary Establishment	25,657	23,414	30,600	20,090	21,885	23,500	25,703	29,000	5,500	...
Travelling charges	1,18,695	97,707	1,32,633	1,49,144	1,47,112	1,44,000	1,53,430	1,55,000	11,000	...
Contingencies	15,156	8,121	5,211	6,946	6,537	7,000	8,445	9,500	2,500	...
Other items	17,403	24,566	21,624	23,739	24,633	27,000	33,716	33,420	6,420	...
Total...	35,82,053	34,14,676	37,34,231	38,23,840	37,20,274	38,90,820	40,13,763	40,39,120	1,42,300	...
Land Revenue Miscellaneous items as particularized in the abstract appended to paragraph	62,256	41,823	51,894	52,603	56,949	1,06,950	95,399	82,800	...	24,180
Total Land Revenue...	36,44,339	34,56,504	37,86,125	38,76,533	37,77,187	40,03,800	41,09,162	41,21,920	1,18,120	...
Excise on Spirits and Drugs	2,69,942	1,93,700	2,16,124	2,49,600	2,36,984	2,76,000	2,76,828	2,76,000	...	...
Assessed Taxes...	...	...	17,891	18,005	18,005	25,000	30,419	47,000	22,000	...
Customs	1,65,754	1,47,919	1,68,205	1,89,309	1,65,384	1,71,900	1,78,883	1,69,400	...	2,500
Salt	14,84,178	14,35,777	11,91,346	11,43,996	13,27,314	13,78,000	19,45,817	16,08,690	2,30,600	...
Stamps	1,24,052	1,20,002	1,54,401	1,53,371	1,68,519	89,806	1,04,131	1,00,510	10,704	...
Administration and Public Department...	2,51,810	2,30,389	2,41,203	2,31,565	1,80,693	2,61,300	2,53,000	2,53,000	...	8,300
Board of Revenue	...	...	...	...	...	...	...	...	...	...
17. LAW AND JUSTICE.										
Discount on Sale of Court Fee Stamps	...	...	...	...	...	...	74,670	75,000	...	6,000
Stationery and Printing	47,143	50,894	56,094	60,925	58,169	57,400	67,800	67,200	9,800	...

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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 25,000, 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 conveyance of river-fish in South Canara, and Rupees 5,000 on account of general agricultural experiments in the provinces.

Item.	Actuals.					Sanctioned Grant for 1871-72.	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 treasuries beyond the district	23,671	23,231	26,022	12,204	12,319	23,000	21,120	23,000
Grants-in-aid to Travellers' Bungalows	5,320	5,205	5,191	7,130	6,160	10,000	9,120	10,000
Do. Native Clubs	7,415	6,825	7,315	10,002	10,200	10,200	10,200	10,200
Charges for stamping	4,412	4,971	4,191	4,471	4,938	7,000	7,740	7,000
District Tappal Establishments	1,11,215	1,02,613	1,11,202	1,03,118	1,01,281	1,17,020	1,17,240	1,17,020
Do. Country Stations	4,535	2,531	2,227	1,800	2,228	2,500	2,500	2,500
Freight and landing charges	5,752	2,610	2,722	4,917	2,312	5,000	5,000	5,000
Charges for transportation of Agricultural Implements	1,407	...	...	...	...	1,000	1,000	1,000
Expenses for district	...	...	...	...	...	1,000	1,000	1,000
Registration of Births and Deaths	...	...	...	...	10,150	10,200	10,200	10,200
Agricultural Exhibitions	10,115	12,242	7,571	12,622	12,351	25,000	25,000	25,000

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Districts.	Town Munsifs.	Joint Magistrates.	Subdivided.
Nellary	...	248	105
Kurnool	509	...	...
Malabar	...	2,676	165
Tanjore	973	...	...
Trichinopoly	489	1,214	52
Madras	...	1,356	52
Nellore	...	1,281	155
Malabar	...	1,218	52
Total	1,753	2,509	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

	1869-70	1870-71	1871-72
Land Revenue	...	...	5,153
Customs	...	...	11,233
Salt	...	...	2,32,106
Miscellaneous	...	...	310
Total	...	...	2,52,692

the Petty Construction and Repairs, the estimates of Collected in the margin, 2,52,692 as deficit has resulted from. Much inconvenience allowed under than the reduced grant year. By far the largest portion of the estimate under this head appertains to the estimate of this and the reduction made by the Government of India out of very many works connected with the salt manufacture, the execution of which that during 1871-72, District Officers very urgent. The Board, therefore, much apprehend that, unless the expenditure which will be necessary will be large, unpromised. They, therefore, it is incurred, the revenue from salt will be seriously cut the provision of Rupees 2,00,000 for

	1869-70	1870-71	1871-72
Land Revenue	...	...	5,000
Customs	...	...	12,000
Salt	...	...	2,00,000
Miscellaneous	...	...	200
Total	...	...	2,20,200

72. The other branches will thus be included, 2,20,500, as per margin. 73. On account of Police guards required 5,63,310 against Rupees 3,12,231 Inspector-General estimates the charges at Rupees 2,51,079 showing details for each district accompanies the Budget.

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

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 1870, 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.

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

No. 412,

Or

ORDER IN COUNCIL, 21st December 1870, No. 2,082.

Genl.

al.

date (1st October) 71. The Board of Revenue submit their Budget-estimate of Charges for 1871-72, nearly two months after the prescribed date. The Board's attention will be drawn to the Circular from the Secretary to the Government of India, dated 21st October 1870, No. 1,105, in the submission of the Budget-estimate in which the absolute necessity for "exact punctuality" is pointed out.

2. ALLOWANCES, REFUNDS, AND DRAWINGS.—The Board's estimate under "Allowances, Refunds, and Drawings" amounts to Rs. 2,29,051, the actuals of 186 Drawings amounts to Rs. 2,29,051, the actuals of 186 Drawings amounts to Rs. 2,29,051, the actuals of 186 Drawings amounts to Rs. 2,29,051.

70 as given by the Board, and Rs. 2,10,000, 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 Rs. 2,66,303.

	Budget-estimate.	Actuals by Accountant-General's.
1865-66	Rs. 1,51,000	2,14,713
1866-67	1,62,420	2,03,000
1867-68	1,15,500	2,12,281
1868-69	1,15,000	2,11,217
1869-70	1,06,000	2,11,217

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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 11,21,920 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 1,29,167 in 1868-69, and Rupees 60,063 in 1869-70. The five years' average actual expenditure was Rupees 37,08,137.

	Estimate.	Actual.
1865-66	Rs. 37,01,190	33,41,330
1866-67	38,25,222	34,56,504
1867-68	37,53,940	37,46,125
1868-69	40,00,000	38,76,833
1869-70	38,27,250	37,77,187

Board's estimate	41,21,920
Actual of 1869-70	37,77,187
Excess	3,44,733

Board's estimate	41,21,920
Average actual of last three years	38,13,281
Excess	3,08,639

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 2,91,288, 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 14,177, but the Board have added Rupees 2,500 on account of the medical requirements of the Nellore District. They do not explain why this latter sum needs to be debited to the Revenue Department, and it is consequently struck out.

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Extra and temporary establishments.—The uniform provision of Rupees 561 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 49,54,000 against Rupees 40,00,500, the sanctioned grant for the current year as shown below.

	Actuals of 1869-70	Actuals of 1870-71	Estimate for 1870-71	1871-72.	
				Board's estimate.	Estimate now passed.
Collectors and other establishments	12,56,902	11,75,914	13,43,000	13,21,500	13,14,500
Deputy Collectors	1,63,295	1,60,000	1,80,000	1,80,000	1,80,000
Collectors' Establishments	6,81,570	6,70,000	6,21,220	6,87,500	6,87,500
Cum gratia	8,724	8,600	10,000	10,000	9,000
Medical Charges	51,324	51,717	55,000	46,700	41,000
Taking Establishments	11,56,121	11,56,665	11,50,800	11,50,800	11,50,800
Taking Cum gratia	22,800	22,722	24,000	24,000	23,000
Extra and Temporary Establishments	20,000	21,000	23,000	23,000	23,000
Travelling Charges	1,48,111	1,47,112	1,41,000	1,55,000	1,55,000
Contingencies	6,945	6,317	7,000	9,000	7,000
Other Items	24,700	24,000	27,000	23,000	23,000
Total	34,27,810	32,22,238	34,90,820	42,22,120	39,76,000
Miscellaneous	22,000	22,000	1,00,000	82,000	82,000
	34,50,000	32,44,238	35,90,820	43,04,120	40,58,000

8. *Excise on Spirits and Drugs.*—The Board's estimate under "Excise on Spirits and Drugs" amounts to Rupees 2,76,000, being the same as that for the current year. The actuals in 1869-70 amounted to Rupees 2,36,904 against the estimate of Rupees 2,36,000, and payment of a further sum of Rupees 43,707 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

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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.

9. *Assessed Taxes.*—The Board's estimate under "Assessed Taxes" amounts to Rupees 47,000 against Rupees 48,000, 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 44,124, 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 1,58,510 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 6,000, 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 1,69,400 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 14,08,000, the estimate for the current year. The estimate is high, and the increase occurs chiefly in the items noted in the margin. The Board 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 96,39,300 Indian Maunds, being nearly equal to the quantity manufactured in 1866-67; and taking the actual expenditure incurred in that year, viz., Rupees

Under the usual bill	13,78,000
Added by Government for 1871-72	22,000
Total	14,00,000

Item.	Actuals of 1869-70	Estimate for 1870-71	Proposed estimate for 1871-72
Purchase of Salt	10,00,000	10,00,000	11,00,000
Manufacture of a state	2,50,000	10,00,000	11,00,000
Cooking and cleaning	1,61,400	1,08,000	2,00,000
Gathering and weighing	6,115	3,000	5,000
Weighting	3,121	2,500	20,000
Contingencies	12,752	10,000	22,000

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10,45,161 as a guide, the Board fix the estimate for next year at Rs. 11,62,000, allowing for the increased rates of Cochiwaram 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 1,26,298, the highest expenditure in any one of the past five years, appears excessive, and will be reduced to Rupees 1,15,000. 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 1864-67, having exceeded 6,115 Rupees. In 1866-67 it was Rupees 8,504. The Board provide 3,000 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 124 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 as many as 124 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 15,20,000 in round numbers against Rupees 16,05,000 proposed by the Board.

11. The Board have made no provision in the 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 29th November 1869, No. 3,042, directed should 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 15,20,000) 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 16,90,000 for 1871-72 against the reduced grant of Rupees 11,62,000 for the current year. The Salt revenue of next year is estimated at 1,11 lacs.

12. STAMPS.—The total estimate under "Stamps" amounts to Rupees 1,75,510 against Rupees 1,71,000, the estimate for the current year. The small net increase

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of Rupees 4,510 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.

10. 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 58,160, 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 67,200, the number, or Rupees 1 above the current year's grant.

13. The total estimate now passed under the heads which strictly constitute the charges of the Revenue Department amounts to Rupees 69,01,300. It exceeds that of the current year by Rs. 2,17,094 as shown below. Of this amount the sum of Rupees 8,67,000* is debitable to

* One-fifth of Land Revenue Charges, 7,22,000
Stamps (Law and Justice) 1,45,000
Total 8,67,000

Items.	Actuals of 1869-70.	Budget of 1870-71.	Budget of 1871-72, now passed.	Increase.	Decrease.
Allowances, Refunds, and Drawbacks.	2,00,000	3,10,000	2,53,000	51,200	71,000
Land revenue	2,00,000	2,00,000	2,00,000	...	...
Assay	1,00,000	1,00,000	1,00,000	...	2,500
Assessment Taxes	1,00,000	1,00,000	1,00,000	...	...
Customs	1,00,000	1,00,000	1,00,000	1,02,000	...
Salt	1,00,000	1,00,000	1,00,000	4,000	...
Stamps	1,00,000	1,00,000	1,00,000	...	8,500
Administration and Public Department, Board of Revenue	1,00,000	1,00,000	1,00,000	2,600	...
Stationery and Printing	1,00,000	1,00,000	1,00,000	2,08,694	51,800
Total	67,200	69,01,300	69,01,300	2,17,094	...

19. The several items for "Miscellaneous" are explained in paragraphs

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21st December 1870.*

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 7,000 to 6,000; that for District Tappal establishment from Rupees 1,17,000 to Rupees 1,12,000; the actual expenditure under these heads in none of the last five years having exceeded Rupees 1,214 and Rupees 1,11,597, 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 proposed.
Charges for remitting treasure beyond the districts	12,215	21,000	20,000
Grants-in-aid to travellers' bungalows	6,150	10,000	10,000
Grants-in-aid to Native Chattrams	12,200	10,000	10,000
Charges for stamping Weights and Measures	7,000	6,000	6,000
District Tappal establishment	1,17,000	1,12,000	1,12,000
Do. Country Stationery and Sulerward	2,215	2,000	2,000
Freight and Landing charges	2,310	3,000	3,000
Treatment of Agricultural implements		1,000	1,000
Ratnages for districts		1,000	1,000
Registration of births and deaths	1,115	1,200	1,200
Agricultural Exhibitions	12,351	25,000	25,000

20. The attention of the Accountant-General will be requested to paragraphs 68, 70, and 71 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 *manufactory* and *stacking*, 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

Land revenue	2,00,000
Customs	12,000
Salt	1,00,000

maintaining the approaches to the point in proper order, and the extent of the work. The necessity for the provision of Rupees 50,000 and 12,000 under "Land revenue" and "Customs" against the grant of Rupees 2,00,000 under each (Necessary 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.

22. *Treasury and Protective Guards*—The estimates for Treasury and Protective Guards, amounting to Rupees 4,91,346, according to the list furnished to the Board by the Inspector-General of Police, is passed.

*Proceedings of the Madras Government, Revenue Department,
21st December 1870.*

23. Paragraph 73 of the Board's Proceedings will be referred to the Public Works Department.

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

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Accountant-General, with Delegation—
.. the Fund of Revenue.
.. the Land Revenue.
.. the Public Works Department.

W. H. R. Hunter

Proceedings of the Madras Government
Under date the 25th January 1871.

Read the following
Proceedings of Government
Public Works Department

Observing with reference to
Revenue & C. and Estimate for Revenue
Budget of charges for 1871-72 that as the
cost of establishments employed in
making over land to the Madras
Irrigation and Canal Company has been
excluded from the Budget of the P. W. D.
the charges cannot be debited to the P. W. D.
without the specific orders of the Govt of
India in that behalf.

(G. O. M. Jan^y 1871 N^o 68.)

Communicated
to the Board of Revenue
with reference to para 23 of
the Proceedings of Govt in
this Department dated
21st December 1870, N^o 2089.
2. The Govt observe that
the demand for land by
the Irrigation and Canal
Company

Board's Proceedings dated 23rd
December 1870 N^o 6521.

Rev. Mr. Secy.
A. 134
Com. of Govt P. W. D.

Filed 14th
Recd. H. 2 Jan 1871
A. 60

S. 12 136. 25 Jan 1871

Observing with
reference to the Estimate
for the Budget of charges
for 1871-72 that as the cost
of establishments employed
in making over land to the
Madras Irrigation and Canal
Company has been excluded from
the Budget of the P. W. D.
the charges cannot be
debited to the P. W. D. without
the specific orders of the Govt
in that behalf.

Jan 1871

anyway will consider
next March and no established
man can be required
on that account in 1871/72.
small
very small expenditure
it may nevertheless
be found necessary to
draw from savings in
the provisions made for
temporary establishments.

V. K.

14 Board of Revenue, 1872
Public Works Dept.
Accountant General.

to 1872

For
Cotton and Paper
Manufacturing
and Lumber Co

2.