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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 123 Press.
B.P.—No.— Mis.

Dated 20. 8. 1872 196

Not to be folded or roughly handled

Estimates of Revenues and Receipts for the year 1872-73, *ending* 31*st March* 1873.

Districts.	I.—Land Revenue.	IV.—Excise on Spirits and Drugs.	V.—Assessed Taxes.	VI.—Customs.			VII.—Salt.	IX.—Stamps.			XVI.—Miscellaneous.
				Sea.	Land.	Total.		General Stamps.	Court Fee Stamps.	Total.	Fees for Stamping Weights and Measures.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	11,70,000	80,000	15,000	60,000	...	60,000	15,00,000	30,000	50,000	80,000	200
2. Vizagapatam ...	13,98,000	1,50,000	31,000	70,000	...	70,000	3,88,000	50,000	79,000	1,29,000	50
3. Godavery	41,00,000	2,40,000	44,000	1,25,000	1,000	1,26,000	5,00,000	70,000	1,30,000	2,00,000	600
4. Kistna	37,50,000	2,20,000	32,000	10,000	...	10,000	13,00,000	55,000	80,000	1,35,000	350
5. Nellore	25,00,000	84,000	31,000	100	...	100	12,00,000	45,000	60,000	1,05,000	200
6. Cuddapah	18,20,000	2,21,000	31,000	...	...	...	...	70,000	1,05,000	1,75,000	...
7. Bellary	26,50,000	6,75,000	45,000	...	...	...	10,000	70,000	95,000	1,65,000	800
8. Kurnool	14,56,000	2,85,000	14,000	...	...	...	2,000	54,000	70,000	1,24,000	...
9. Madras	90,000	11,00,000	1,12,000	17,00,000	...	17,00,000	...	1,00,000	2,00,000	3,00,000	3,500
10. Chingleput	15,00,000	1,25,000	18,000	...	...	...	33,00,000	30,000	40,000	70,000	700
11. North Arcot ...	26,00,000	2,70,000	26,000	...	...	...	...	60,000	75,000	1,35,000	...
12. South Arcot ...	33,00,000	1,75,000	10,000	70,000	1,00,000	1,70,000	6,00,000	50,000	60,000	1,10,000	700
13. Tanjore	41,00,000	4,80,000	75,000	5,00,000	89,000	5,89,000	12,00,000	1,60,000	2,70,000	4,30,000	1,000
14. Trichinopoly ...	16,50,000	1,40,000	14,000	...	...	...	...	36,000	60,000	96,000	300
15. Madura	19,90,000	1,80,000	33,000	20,000	...	20,000	6,00,000	1,10,000	1,80,000	2,90,000	1,700
16. Tinnevelly	20,00,000	2,00,000	26,000	1,17,900	...	1,17,900	8,00,000	1,10,000	1,75,000	2,85,000	2,000
17. Coimbatore	27,00,000	2,80,000	15,000	...	...	...	...	60,000	79,000	1,39,000	...
18. Nilgiris	38,000	65,000	7,000	...	...	...	...	5,000	3,000	8,000	...
19. Salem	23,00,000	3,40,000	16,000	...	...	...	...	55,000	75,000	1,30,000	100
20. South Canara ...	12,58,000	1,20,000	16,000	82,000	...	82,000	5,50,000	50,000	1,10,000	1,60,000	...
21. Malabar	20,00,000	2,70,000	29,000	1,45,000	10,000	1,55,000	10,50,000	2,10,000	2,74,000	4,84,000	...
Superintendent of Stamps	...	...	...	...	...	...	...	1,20,000	1,30,000	2,50,000	...
Stoppages made from Salaries of Public Servants.	...	...	40,000	...	...	...	...	...	...	...	...
Total...	452,70,000	57,00,000	6,80,000	29,00,000	2,00,000	31,00,000	130,00,000	16,00,000	24,00,000	40,00,000	12,200

GENERAL

Budget Estimates

Items.	Ganjam.	Vizagapatam.	Godavery.	Kistna.	Nellore.	Cuddapah.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.
1	2	3	4	5	6	7	8	9	10	11	12	13
3. REFUNDS AND DRAWBACKS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Revenue Refunds.												
Land Revenue	350	600	10,000	2,500	900	1,000	1,500	1,000	...	2,400	5,000	750
Assessed Taxes	600	300	2,000	300	1,000	200	2,000	1,000	1,500	700	300	1,000
Customs	2,000	1,000	200	50	50	...	...	...	5,000	...	...	100
Stamps	500	3,000	3,000	2,000	2,000	1,000	3,000	1,000	18,500	3,000	2,000	2,500
Miscellaneous	300	1,500	1,500	1,200	800	1,500	1,000	1,000	...	1,000	3,000	2,000
Reserve	...	...	...	...	...	...	...	...	...	...	...	...
Total...	3,750	6,400	16,700	6,050	4,750	3,700	7,500	4,000	25,000	7,100	10,300	6,350
Drawbacks.												
Customs	400	300	300	300	...	...	...	...	24,000	...	...	500
Total...	4,150	6,700	17,000	6,350	4,750	3,700	7,500	4,000	49,000	7,100	10,300	6,850
4. LAND REVENUE.												
Salaries and Expenses.												
Collectors	31,020	25,395	25,395	25,395	25,395	25,395	25,395	25,395	...	25,395	25,395	25,395
Fixed Tent allowance	950	950	950	950	950	950	950	950	...	950	950	950
Sub-Collectors	12,700	12,700	12,700	12,700	12,700	12,700	12,700	...	...	12,700	12,700	12,700
Fixed Tent allowance	950	950	950	950	950	950	950	...	...	950	950	950
Head Assistant Collectors	7,984	7,984	7,984	7,984	7,984	7,984	7,984	7,984	...	...	7,984	7,984
Fixed Tent allowance for do.	456	456	456	456	456	456	456	456	...	...	456	456
House-rent for do.	383	383	383	383	383	383	383	383	...	...	383	383
Assistant Collectors	6,300	16,800	16,800	18,900	14,000	16,800	16,800	12,600	...	18,900	18,900	12,600
Fixed Tent allowance for do.	504	1,512	1,512	1,512	1,408	1,512	1,512	1,008	...	1,512	1,512	1,008
House-rent for do.	420	1,260	1,260	1,260	1,180	1,260	1,260	840	...	1,260	1,260	840
Uncovenanted Deputy-Collectors	4,200	3,000	10,200	7,200	13,200	10,200	10,200	11,400	6,000	6,000	9,000	10,200
Establishment of the Collectors, Sub-Collector, Head Assistant, and Deputy-Collectors.	31,764	31,752	34,812	35,292	37,104	36,504	34,392	32,868	9,796	33,240	36,504	37,104
Taluq Establishment including Sub-Magistrates	45,216	43,944	88,632	99,564	80,796	88,068	1,24,056	67,260	11,244	55,836	85,476	77,844
Temporary Establishment	718	718	1,402	2,662	718	718	718	718	716	3,022	718	718
Dressers, including Medical Charges	1,920	4,590	1,400	1,470	1,690	1,720	3,900	810	...	750	1,950	2,480
Country Stationery or Saderward (Huzur)	300	300	300	600	400	400	1,000	300	50	250	400	500
Do. do. (Taluq)	400	500	1,300	800	1,300	1,100	500	900	300	1,000	1,500	1,700
Travelling allowance to Officers	250	700	400	300	300	350	800	200	...	150	500	400
Extra Tentage of Collectors, etc., and Travelling allowance of Deputy-Collectors	2,500	4,000	3,000	3,500	3,000	3,300	4,000	2,000	...	3,000	4,000	3,000
Batta to Establishment	1,700	2,200	2,500	3,500	3,500	2,500	4,000	2,000	...	2,000	4,000	3,000
Hire for conveying Records	300	300	600	820	680	500	1,000	500	50	400	1,300	500
Office-rent	480	1,200	550	1,250	...	300	450	600	2,460	1,320	...	...
Charges for Binding Books	100	100	100	50	100	50	100	100	100	100	100	100
Purchase of Office Furniture	500	500	500	800	500	500	800	500	150	2,000	500	500
Repairs of do. and other articles	50	50	50	50	50	50	50	50	10	40	50	50
Peons' Belts and Badges	100	100	100	150	150	50	150	100	50	300	100	50
Contingencies	250	100	450	100	300	300	400	300	150	350	1,500	50
Total...	1,52,415	1,62,444	2,14,686	2,28,598	2,09,194	2,15,000	2,54,906	1,70,222	31,076	1,71,425	2,18,088	2,01,462
Deduct one-fifth of the Land Revenue Charges debitable to Magisterial Charges	30,483	32,489	42,937	45,720	41,839	43,000	50,981	34,044	6,215	34,285	43,618	40,292
Net...	1,21,932	1,29,955	1,71,749	1,82,878	1,67,355	1,72,000	2,03,925	1,36,178	24,861	1,37,140	1,74,470	1,61,170

SERVICES.

of Charges for 1872-73.

Budget Estimates of

Charges for 1872-73.—(Continued.)

Items.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Presidency.	Reserve.	Total.
	14	15	16	17	18	19	20	21	22	23	24	25
3. Refunds and Drawbacks.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds.												
Land Revenue	500	400	500	2,500	350	50	1,500	100	100	...	...	32,000
Assessed Taxes	900	300	300	500	600	200	300	500	500	...	...	15,000
Customs	300	...	100	200	...	...	...	500	500	...	...	10,000
Stamps	10,000	1,000	5,000	5,000	,,00	500	3,000	2,000	5,000	...	...	75,000
Miscellaneous	500	1,000	4,000	4,000	1,000	50	2,050	1,600	3,000	...	...	32,000
Reserve	...	...	...	...	...	...	...	...	...	...	30,000	30,000
Total...	12,200	2,700	9,900	12,200	3,950	800	6,850	4,700	9,100	...	30,000	1,94,000
Drawbacks.												
Customs	8,000	...	100	100	...	...	...	...	2,000	...	...	36,000
Total...	20,200	2,700	10,000	12,300	3,950	800	6,850	4,700	11,100	...	30,000	2,30,000
4. Land Revenue.												
Salaries and Expenses.												
Collectors	25,395	25,395	25,395	25,395	25,395	10,870	25,395	25,395	25,395	...	...	4,99,000
Fixed Tent allowance	950	950	950	950	950	950	950	950	950	...	...	19,000
Sub-Collectors	12,700	...	12,700	12,700	12,700	...	12,700	...	12,700	...	...	2,03,200
Fixed Tent allowance	950	...	950	950	950	...	950	...	950	...	...	15,200
Head Assistant Collectors	7,984	7,984	7,984	7,984	7,984	3,988	7,984	7,984	7,984	...	...	1,47,700
Fixed Tent allowance for do.	456	456	456	456	456	456	456	456	392	...	...	8,600
House-rent for do.	383	383	383	383	383	383	383	383	406	...	...	7,300
Assistant Collectors	12,600	8,400	12,600	16,800	16,800	...	16,800	12,600	18,900	...	...	2,84,900
Fixed Tent allowance for do.	1,008	1,008	1,008	1,512	1,512	...	1,512	1,008	1,520	...	...	24,600
House rent for do.	840	840	840	1,260	1,260	...	1,260	840	1,260	...	...	20,500
Uncovenanted Deputy-Collectors	11,400	12,000	6,000	6,000	10,200	...	13,200	3,000	18,000	...	...	1,80,600
Establishment of the Collectors, Sub-Collector, Head Assistant, and Deputy-Collectors	40,044	29,016	35,556	37,104	38,064	10,068	36,504	27,276	39,836	...	...	6,84,600
Taluq Establishment including Sub-Magistrates.	90,204	48,036	67,632	83,580	86,664	1,920	84,672	46,560	93,696	...	...	14,70,900
Temporary Establishment	718	718	718	718	718	1,246	718	2,470	3,230	...	...	24,800
Dressers, including Medical Charges	1,710	1,090	2,450	2,510	1,650	...	5,130	1,120	660	...	...	39,000
Country Stationery or Sadarward (Huzur)	1,200	300	300	300	700	100	600	300	400	...	...	9,000
Do. do. (Taluq)	2,000	700	1,500	900	1,700	100	2,700	600	1,500	...	...	23,000
Travelling allowance to Officers	250	200	200	500	800	100	500	200	900	...	...	8,000
Extra Tentage of Collectors, &c., and Travelling allowance of Deputy-Collectors	4,000	1,500	4,500	5,000	3,000	1,000	4,000	2,000	5,700	...	...	66,000
Batta to Establishment	3,500	1,000	3,000	5,000	3,000	100	2,500	3,000	3,000	...	...	55,000
Hire for conveying Records	900	300	700	900	900	50	900	700	700	...	...	13,000
Office-rent	650	330	150	500	...	...	600	...	2,160	...	...	13,000
Charges for Binding Books	100	100	100	100	100	100	100	100	100	...	...	2,000
Purchase of Office Furniture	1,500	500	500	400	600	200	550	500	500	...	...	13,000
Repairs of do. and other articles	50	50	50	50	50	50	50	50	50	...	...	1,000
Peons' Belts and Badges	100	150	150	150	100	100	150	150	50	...	...	2,500
Contingencies	400	600	400	400	150	300	500	300	700	...	...	8,000
Total...	2,21,992	1,42,006	1,87,172	2,12,502	2,16,786	32,081	2,21,764	1,37,942	2,41,639	...	...	38,43,400
Deduct one-fifth of the Land Revenue Charges debitable to Magisterial Charges	44,398	28,401	37,435	42,501	43,357	3,136	44,353	27,588	48,328	...	...	7,65,400
Net...	1,77,594	1,13,605	1,49,737	1,70,001	1,73,429	28,945	1,77,411	1,10,354	1,93,311	...	...	30,78,000

Budget Estimates of

Charges for 1872-73.—(Continued.)

Items.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Presidency.	Reserve.	Total.
	14	15	16	17	18	19	20	21	22	23	24	25
3. Refunds and Drawbacks.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds.												
Land Revenue	500	400	500	2,500	350	50	1,500	100	100	...	...	32,000
Assessed Taxes	900	300	300	500	600	200	300	500	500	...	...	15,000
Customs	300	...	100	200	...	...	...	500	500	...	...	10,000
Stamps	10,000	1,000	5,000	5,000	...00	500	3,000	2,000	5,000	...	...	75,000
Miscellaneous	500	1,000	4,000	4,000	1,000	50	2,050	1,600	3,000	...	...	32,000
Reserve	...	...	...	...	...	...	...	...	...	...	30,000	30,000
Total...	12,200	2,700	9,900	12,200	3,950	800	6,850	4,700	9,100	...	30,000	1,94,000
Drawbacks.												
Customs	8,000	...	100	100	...	...	...	...	2,000	...	...	36,000
Total...	20,200	2,700	10,000	12,300	3,950	800	6,850	4,700	11,100	...	30,000	2,30,000
4. Land Revenue.												
Salaries and Expenses.												
Collectors	25,395	25,395	25,395	25,395	25,395	10,870	25,395	25,395	25,395	...	...	4,99,000
Fixed Tent allowance	950	950	950	950	950	950	950	950	950	...	...	19,000
Sub-Collectors	12,700	...	12,700	12,700	12,700	...	12,700	...	12,700	...	...	2,03,200
Fixed Tent allowance	950	...	950	950	950	...	950	...	950	...	...	15,200
Head Assistant Collectors	7,984	7,984	7,984	7,984	7,984	3,988	7,984	7,984	7,984	...	...	1,47,700
Fixed Tent allowance for do.	456	456	456	456	456	456	456	456	392	...	...	8,600
House-rent for do.	383	383	383	383	383	383	383	383	406	...	...	7,300
Assistant Collectors	12,600	8,400	12,600	16,800	16,800	...	16,800	12,600	18,900	...	...	2,84,900
Fixed Tent allowance for do.	1,008	1,008	1,008	1,512	1,512	...	1,512	1,008	1,520	...	...	24,600
House rent for do.	840	840	840	1,260	1,260	...	1,260	840	1,260	...	...	20,500
Uncovenanted Deputy-Collectors	11,400	12,000	6,000	6,000	10,200	...	13,200	3,000	18,000	...	...	1,80,600
Establishment of the Collectors, Sub-Collector, Head Assistant, and Deputy-Collectors	40,044	29,016	35,556	37,104	38,064	10,068	36,504	27,276	39,836	...	...	6,84,600
Taluq Establishment including Sub-Magistrates.	90,204	48,036	67,632	83,580	86,664	1,920	84,672	46,560	93,696	...	...	14,70,900
Temporary Establishment	718	718	718	718	718	1,246	718	2,470	3,230	...	...	24,800
Dressers, including Medical Charges	1,710	1,090	2,450	2,510	1,650	...	5,130	1,120	660	...	...	39,000
Country Stationery or Saderward (Huzur)	1,200	300	300	300	700	100	600	300	400	...	...	9,000
Do. do. (Taluq)	2,000	700	1,500	900	1,700	100	2,700	600	1,500	...	...	23,000
Travelling allowance to Officers	250	200	200	500	800	100	500	200	900	...	...	8,000
Extra Tentage of Collectors, &c., and Travelling allowance of Deputy-Collectors	4,000	1,500	4,500	5,000	3,000	1,000	4,000	2,000	5,700	...	...	66,000
Batta to Establishment	3,500	1,000	3,000	5,000	3,000	100	2,500	3,000	3,000	...	...	55,000
Hire for conveying Records	900	300	700	900	900	50	900	700	700	...	...	13,000
Office-rent	650	330	150	500	...	...	600	...	2,160	...	...	13,000
Charges for Binding Books	100	100	100	100	100	100	100	100	100	...	...	2,000
Purchase of Office Furniture	1,500	500	500	400	600	200	550	500	500	...	...	13,000
Repairs of do. and other articles	50	50	50	50	50	50	50	50	50	...	...	1,000
Peons' Belts and Badges	100	150	150	150	100	100	150	150	50	...	...	2,500
Contingencies	400	600	400	400	150	300	500	300	700	...	...	8,000
Total...	2,21,992	1,42,006	1,87,172	2,12,502	2,16,786	32,081	2,21,764	1,37,942	2,41,639	...	...	38,43,400
Deduct one-fifth of the Land Revenue Charges debitable to Magisterial Charges	44,398	28,401	37,435	42,501	43,357	3,136	44,353	27,588	48,328	...	...	7,65,400
Net...	1,77,594	1,13,605	1,49,737	1,70,001	1,73,429	28,945	1,77,411	1,10,354	1,93,311	...	...	30,78,000

Budget Estimates of

Charges for 1872-73. – (Continued.)

Items.	Ganjam.	Vizagapatam.	Godavery.	Kistna.	Nellore.	Cuddapah.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net...	1,21,932	1,29,955	1,71,749	1,82,878	1,67,355	1,72,000	2,03,925	1,36,178	24,861	1,37,140	1,74,470	1,61,170
Miscellaneous.												
Charges for remitting Treasure within the District	300	500	1,000	1,200	800	600	1,000	500	100	400	500	400
Post Office charges including Registries	20	50	50	50	50	50	50	50	10	40	50	20
Purchase of Service Postage Labels	200	1,850	1,850	1,850	200	1,800	1,850	100	70	1,830	1,850	...
Law charges in the Revenue Department... ...	100	200	50	50	100	50	100	50	...	100	300	100
Purchase of Periodicals and Books	50	50	50	100	50	50	50	50	50	40	50	20
Service Telegrams	200	100	110	150	50	50	100	100	...	50	50	100
Charges for the service of Revenue Process ...	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	625	1,250	1,250	1,250
Batta to Yanadies and Yanadi pupils at Streeharicotta	...	...	...	...	2,500	...	...	...	...	...	...	...
Pearl Fishery. { Establishment including Guards	...	...	...	...	...	...	...	...	...	...	...	...
Pearl Fishery. { Contingencies including purchase of Stores	...	...	...	...	...	...	...	...	...	...	...	...
Amindivi Coir. { Establishment...	...	...	...	...	...	...	...	...	...	...	...	...
Amindivi Coir. { Purchase of Coir and extra charges...	...	...	...	...	...	...	...	...	...	...	...	...
Sundries	50	50	50	50	50	50	50	50	20	40	50	40
Total...	2,170	4,050	4,410	4,700	5,050	3,900	4,450	2,150	875	3,750	4,100	1,930
Grand Total...	1,24,102	1,34,005	1,76,159	1,87,578	1,72,405	1,75,900	2,08,375	1,38,328	25,736	1,40,890	1,78,570	1,63,100
6. Excise on Spirits and Drugs.												
Establishment	...	480	...	...	...	...	...	...	22,668	...	...	...
Country Stationery or Saderward	...	...	...	...	...	...	...	...	130	...	...	...
Contingencies, etc.	...	50	...	...	...	...	...	...	2,30,072	...	...	...
Registration Fees	100	100	300	300	100	100	500	800	...	500	350	500
Total...	100	630	300	300	100	100	500	800	2,52,870	500	350	500
7. Assessed Taxes.												
Establishment	1,900	3,700	670	400	1,400	400	3,100	1,300	6,780	1,680	3,370	400
Country Stationery or Saderward	20	20	20	20	20	20	20	30	50	40	20	20
Contingencies	10	10	10	10	10	10	10	50	1,200	20	10	10
Total...	1,930	3,730	700	430	1,430	430	3,130	1,380	8,030	1,740	3,400	430
8. Customs.												
Sea Customs.												
Establishment	7,320	6,012	6,204	2,712	3,288	...	...	...	81,284	...	...	3,060
Country Stationery or Saderward	20	40	50	40	40	...	...	...	210	...	...	30
Contingencies	70	50	200	30	50	...	...	...	1,130	...	...	20
Temporary Establishment...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	7,410	6,102	6,454	2,782	3,378	...	...	...	82,624	...	...	3,110

Budget Estimates of

Charges for 1872-73.—(Continued.)

Items.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Presidency.	Reserve.	Total.
	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net...	1,77,594	1,13,605	1,49,737	1,70,001	1,73,429	98 945	1,77,411	1,10,354	1,93,311	...	...	30,78,000
Miscellaneous.												
Charges for remitting Treasure within the District	1,200	200	500	800	1,200	...	700	600	1,500	...	...	14,000
Post Office charges including Registries ...	50	50	50	100	30	30	50	50	100	...	1,48,750	1,49,750
Purchase of Service Postage Labels	500	1,650	500	1,850	200	50	100	1,850	1,850	...	...	22,000
Law charges in the Revenue Department... ...	50	100	2,000	100	150	100	100	100	100	...	...	4,000
Purchase of Periodicals and Books	50	50	50	50	40	30	50	20	50	...	...	1,000
Service Telegrams	100	100	50	200	100	40	50	100	200	...	...	2,000
Charges for the service of Revenue Process ...	1,250	1,250	1,250	1,250	1,250	625	1,250	1,250	1,250	...	...	25,000
Batta to Yanadies and Yanadi pupils at Streeharicotta	...	...	...	...	....	...	...	...	...	...	...	2,500
Pearl Fishery. Establishment including Guards.	...	...	...	7,000	...	...	...	...	...	...	...	7,000
Pearl Fishery. Contingencies including purchase of Stores	...	...	...	3,000	...	...	...	...	...	...	...	3,000
Amindivi Coir. Establishment...	...	...	...	...	...	...	...	1,550	...	...	...	1,550
Amindivi Coir. Purchase of Coir and Extra charges	...	...	...	...	...	...	...	20,000	...	...	...	20,000
Sundries	50	50	50	50	50	50	50	50	50	...	...	1,000
Total...	3,250	3,450	4,450	14,400	3,020	925	2,350	25,570	5,100	...	1,48,750	2,52,800
Grand Total...	1,80,844	1,17,055	1,54,187	1,84,401	1,76,449	29,870	1,79,761	1,35,924	1,98,411	...	1,48,750	33,30,800
6. Excise on Spirits and Drugs.												
Establishment	...	...	...	...	...	...	...	...	...	...	...	23,148
Country Stationery or Saderward	...	...	...	...	...	...	...	...	...	...	...	130
Contingencies, etc.	...	...	...	...	50	...	...	...	50	...	...	1,30,222
Registration Fees	1,000	100	250	100	200	100	200	400	500	...	...	6,500
Total...	1,000	100	250	100	250	100	200	400	550	...	...	2,60,000
7. Assessed Taxes.												
Establishment	1,200	600	1,400	1,800	600	...	400	1,300	600	...	...	33,000
Country Stationery or Saderward	20	30	20	30	40	...	20	20	20	...	...	500
Contingencies	10	30	10	40	20	...	10	10	10	...	...	1,500
Total...	1,230	660	1,430	1,870	660	...	430	1,330	630	...	...	35,000
8. Customs.												
Sea Customs.												
Establishment	9,060	...	3,276	3,708	...	...	...	6,792	17,484	...	...	1,50,200
Country Stationery or Saderward	130	...	90	40	...	...	...	90	220	...	...	1,000
Contingencies	150	...	90	100	...	...	...	110	150	...	...	2,150
Temporary Establishment	...	...	...	...	...	...	...	...	750	...	...	750
Total...	9,340	...	3,456	3,848	...	...	...	6,992	18,604	...	...	1,54,100

Items.	Ganjam.	Vizaga-patam.	Godavery.	Kistna.	Nellore.	Cuddapah.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.
1	2	3	4	5	6	7	8	9	10	11	12	13
Land Customs.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	...	...	816	...	...	...	...	...	...	...	...	6,924
Country Stationery or Saderward	...	...	...	...	...	...	...	...	...	...	...	150
Contingencies	...	...	20	...	...	...	...	...	...	...	...	90
Total...	...	...	856	...	...	...	...	...	...	...	...	7,164
Total Customs...	7,410	6,102	7,310	2,782	3,378	...	...	..	82,624	...	...	10,274
9. SALT.												
Salaries and Expenses.												
Uncovenanted Deputy Collector	4,200	3,000	6,000	3,000	4,200	...	...	...	...	9,000	...	3,000
Establishment for do.	1,740	1,560	1,560	1,560	1,560	...	...	...	...	2,080	...	1,560
Establishment of Divisions and Stations... ...	14,292	9,828	6,696	14,832	20,148	...	...	...	...	34,044	...	9,696
Country Stationery or Saderward (Huzur) ...	30	20	30	20	10	...	...	...	...	20	...	20
Do. do. (Divisions) ...	340	100	100	100	360	...	...	...	...	350	...	100
Travelling allowance of Officers	650	500	500	600	500	...	...	...	...	700	...	500
Batta to Establishment	300	100	200	250	200	...	...	...	...	200	...	250
Charges for the provision of Salt.												
Purchase of Salt and Manufacturer's share ...	59,000	8,000	25,000	60,000	50,000	...	...	...	...	2,00,000	...	38,000
Charges for Conveying and Storing Salt... ...	4,000	1,000	1,000	4,000	2,000	...	...	...	...	57,600	...	2,000
Gathering Spontaneous Salt	200	...	100	13,000	1,000	...	...	...	...	...	...	...
Freight on Salt imported...	...	...	...	...	...	...	...	...	...	...	...	3,000
Purchase and repairs of Weighing-Machines...	50	50	800	150	50	...	...	...	...	500	...	50
Contingencies	1,200	650	400	1,000	3,000	...	...	...	...	3,500	...	500
Petty Construction and Repairs	6,587	1,530	1,050	1,055	7,832	...	...	...	...	67,578	...	5,290
Petty Works in connection with Manufacturing and Storing Salt	...	10,964	1,950	7,112	10,958	...	...	...	...	48,219	...	10,208
Reserve	...	...	...	...	...	...	...	...	...	...	...	...
Total ..	92,589	37,302	45,386	1,06,679	1,01,818	...	...	...	...	4,23,791	...	74,174
11. STAMPS.												
Salaries and Expenses.												
Superintendent	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...
Discount and Commission. On Sale of General Stamps ...	600	1,000	1,500	1,200	1,000	1,300	1,000	1,000	2,500	800	1,200	1,000
Discount and Commission. On Sale of Court Fees Stamps.	1,100	1,600	2,100	1,600	1,100	2,100	1,600	1,100	3,100	1,100	1,500	1,100
Contingencies	50	100	160	150	50	100	300	150	10	20	100	100
Official Postage...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment in the Accountant General's Office	...	...	...	...	...	...	...	...	...	...	...	...
Do. Contingencies	...	...	...	...	...	...	...	...	...	...	...	...
Total...	1,750	2,700	3,760	2,950	2,150	3,500	2,900	2,250	5,610	1,920	2,800	2,200

Budget Estimates of

Charges for 1872-73.—(Continued.)

Items.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Presidency.	Reserve.	Total.
	14	15	16	17	18	19	20	21	22	23	24	25
Land Customs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	2,388	...	...	...	...	...	...	...	312	...	...	10,440
Country Stationery or Saderward	100	...	...	...	...	...	...	...	30	...	...	300
Contingencies	30	...	...	...	...	...	...	...	20	...	...	160
Total..	2,518	...	...	...	...	...	...	...	362	...	...	10,900
Total Customs ..	11,858	...	3,456	3,848	...	...	...	6,992	18,966	...	...	1,65,000
9. Salt.												
Salaries and Expenses.												
Uncovenanted Deputy Collector	4,200	...	3,000	6,000	...	...	...	3,000	...	...	...	48,600
Establishment for do.	1,560	...	1,560	1,560	...	...	...	1,560	...	...	...	17,860
Establishment of Divisions and Stations	18,048	...	8,520	8,772	...	...	...	13,322	6,242	...	...	1,64,440
Country Stationery or Saderward (Huzur)	10	...	20	10	...	...	...	10	...	...	...	200
Do. do. (Divisions)	150	...	200	300	...	...	...	350	50	...	...	2,500
Travelling allowance of Officers	1,100	...	700	400	...	...	...	150	...	...	...	6,300
Batta to Establishment	150	...	100	150	...	...	...	100	...	...	...	2,000
Charges for the provision of Salt.												
Purchase of Salt and Manufacturer's share	60,000	...	25,000	25,000	...	...	...	1,00,000	2,50,000	...	...	9,00,000
Charges for Conveying and Storing Salt	3,000	...	1,000	1,000	...	...	...	6,500	500	...	...	83,600
Gathering Spontaneous Salt	300	...	100	300	...	...	...	...	...	...	...	15,000
Freight on Salt imported	...	...	...	...	...	...	...	500	...	...	...	3,500
Purchase and repair of Weighing-Machines	50	...	50	100	...	...	...	50	100	...	...	2,000
Contingencies	1,000	...	350	900	...	...	...	500	2,000	...	...	15,000
Petty Construction and Repairs	11,334	...	6,461	4,900	...	...	...	7,103	...	...	...	1,20,720
Petty Works in connection with Manufacturing and Storing Salt	3,435	...	5,842	6,750	...	...	...	4,642	2,500	...	...	1,12,580
Reserve	...	...	...	...	...	...	...	...	...	...	5,700	5,700
Total...	1,04,337	...	52,903	56,142	...	...	...	1,37,787	2,61,392	...	5,700	15,00,000
11. Stamps.												
Salaries and Expenses.												
Superintendent	...	...	...	...	...	...	...	...	...	12,000	...	12,000
Establishment	...	...	...	...	...	...	...	...	...	13,320	...	13,320
Discount and Commission. On Sale of General Stamps	3,500	700	2,000	2,000	1,200	100	1,400	1,000	4,000	...	...	30,000
Discount and Commission. On Sale of Court Fees Stamps.	5,100	1,100	3,100	3,100	1,100	100	1,100	2,100	6,100	...	...	42,000
Contingencies	50	30	120	160	100	50	50	150	500	4,400	...	6,900
Official Postage	...	...	...	...	...	...	...	...	...	5,880	...	5,880
Establishment in the Accountant General's Office	...	...	...	...	...	...	...	...	...	8,172	...	8,172
Do. Contingencies	...	...	...	...	...	...	...	...	...	1,728	...	1,728
Total...	8,650	1,830	5,220	5,260	2,400	250	2,550	3,250	10,600	45,500	...	1,20,000

Budget Estimate

Board of Revenue.	Members at Rupees 10,425 per mensem.	Secretary at Rupees 2,000 per mensem.
1	2	3
15. *Administration and Public Department.*	Rs.	Rs.
Salaries and Allowances	1,25,100	24,000

Items.	Ganjam.	Vizagapatam.	Godavery.	Kistna.
1	2	3	4	5
16. *Minor Department.*	Rs.	Rs.	Rs.	Rs.
Agricultural Exhibitions and Sydapet Farm ..	...	...	...	...
24. *Miscellaneous.*				
Charges for remitting Treasure beyond the District	500	300	200	100
Landing Charges	...	...	...	...
Government of India, Postal Department.				
District Tappal Establishment	4,100	11,300	7,400	8,300
Do. Country Stationery and Saderward ...	15	100	225	80

Provincial

Items.	Ganjam.	Vizagapatam.	Godavery.	Kistna.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Grant-in-aid to Native Choultries	...	...	...	...
Stamping Weights and Measures	200	300	300	300
Registration of Births and Deaths	540	540	540	540
Transmission of the Agricultural Implements...	...	...	...	...
Rain Gauges for Districts...	...	...	...	...

of Charges for 1872-73.—(Concluded.)

Sub-Secretary at Rupees 1,500 per mensem.	Establishment.	Contingencies.	Deputation Allowance of Members on Special duty.
4	5	6	7
Rs.	Rs.	Rs.	Rs.
18,000	75,168	2,132	3,000

Nellore.	Cuddapah.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,000	...	...	...	...	25,000	...	...
1,500	800	100	1,200	...	...	1,000	600
...	...	...	...	...	...	...	...
7,000	4,800	8,600	3,900	...	3,200	7,000	4,700
60	20	30	80	...	60	210	210

Services.

Nellore.	Cuddapah.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	2,576	...	...	...	...	1,240
400	300	300	...	1,100	400	...	200
540	540	540	540	...	540	540	540
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

Budget Estimate of

Board of Revenue.	Purchase and Repair of Office Furniture.	Service Telegrams.
	8	9
15. *Administration and Public Department.*	Rs.	Rs.
Salaries and Allowances	2,000	500

Items.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.
	14	15	16	17
16. *Minor Department.*	Rs.	Rs.	Rs.	Rs.
Agricultural Exhibitions and Sydapet Farm ...	...	...	...	...
24. *Miscellaneous.*				
Charges for remitting Treasure beyond the District...	2,500	1,200	2,000	200
Landing Charges...	...	...	...	...
Government of India, Postal Department.				
District Tappal Establishment	6,100	4,000	5,100	6,000
Do. Country Stationery and Saderward ...	170	20	20	150

Provincial

Items.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.
	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Grant-in-aid to Native Choultries	...	...	...	744
Stamping Weights and Measures	300	100	900	400
Registration of Births and Deaths	540	540	540	540
Transmission of the Agricultural Implements...	...	...	...	...
Rain Gauges for Districts...	...	...	...	...

Charges for 1872-73.—(Concluded.)

Charges for Lithographing new District Maps.	Purchase of Periodicals and Books.	Official Postage.	Total.
10	11	12	13
Rs.	Rs.	Rs.	Rs.
1,000	500	12,000	2,63,400

Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Madras Sea Customs.	Total.
18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	29,000
2,000	...	2,000	2,500	300	...	19,000
..	...	...	...	...	3,000	3,000
1,500	...	4,000	3,000	6,000	...	1,06,000
40	...	300	120	90	...	2,000

Services.

Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Board of Revenue.	Total.
18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,148	492	...	...	...	...	10,200
300	...	100	100	...	...	6,000
540	...	540	540	480	...	10,200
...	...	...	...	...	1,000	1,000
...	...	...	...	...	1,000	1,000

No. 1,522.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th August 1872.

Read again the following:—

Proceedings of the Madras Government, dated 2nd December 1871, No. 2,041, Revenue Department.

No. 14. Read Proceedings of the Board of Revenue, dated 29th September 1871, No. 4,192.

THE Board resolve to submit to Government their Budget of Revenues and Receipts for 1872-73 with the following observations.

2. LAND-REVENUE.—The Collectors estimate the revenue from this head at 435 lakhs, which is 4 lakhs short of the actual results of 1870-71 and 2½ lakhs short of the sanctioned estimate for the current year 1871-72.

3. The Collectors of seven* districts repeat the estimate of the current year for the next; in eight† others that estimate is raised more or less; and in six‡ it is reduced. The reasons assigned are as follow:—

*	†	‡
Ganjam.	Vizagapatam.	Kistna.
Godavery.	Nellore.	Chingleput.
Bellary.	Cuddapah.	Trichinopoly.
Madras.	Kurnool.	Tinnevelly.
South Arcot.	North Arcot.	Nilgiris.
Tanjore.	Madura.	Malabar
Coimbatore.	Salem.	
	South Canara.	

4. The increase of Rupees 8,342 in Vizagapatam is expected from the renewal of the lease of Palcondah and Hunjeeram estates to Messrs. Arbuthnot and Co. at a higher rental. An increase of Rupees 63,595 in Nellore and of Rupees 70,000 in Cuddapah are the results of taking the average collections of the last three years. The slight additions made to the current year's Budget amounts in Kurnool, Salem, and South Canara, also [illegible] from the same cause. The increase of more than 1½ lakhs in the Budget of North Arcot is based on the large collections of 1870-71 and on the promising appearance of the present season.

5. The Collector of Madura keeps to the current year's estimate with a trifling addition of Rupees 6,200. But as the large Zemindari of Ramnad will be taken under Government management, and the peishcush thereon is not payable till after the private debts are liquidated, this will cause a deficit in the Budget of Rupees 3,24,404.

6. The Collector of Kistna makes a reduction of one lakh in his Budget, explaining that the season has not yet assumed a favourable aspect; that one of the large Zemindary estates is under attachment; and that another, the largest in the district, is in difficulties, owing to a strike among his tenantry and the consequent stoppage of all cultivation. The Collector, owing to these causes, does not expect to realize more than 35 lakhs.

7. A reduction nearly equal in amount to the above is made in his Budget by the Collector of Chingleput, who has based his estimate for the next year on the actual realizations of the past five years.

8. A reduction of half a lakh in Trichinopoly is left unexplained by the Collector. It is in all probability owing to the non-expectation of any additional revenues from concealed cultivation, such as were brought to account in previous years.

9. The Tinnevelly Budget for the current year included, on account of Pearl Fishery, one lakh of Rupees which was subsequently struck out. In his Budget for the next year the Collector, in addition to this, anticipates a further decrease of Rupees 80,000. This is quite irrespective of a further deficit of Rupees 1,81,000, or more strictly Rupees 1,99,100, which will be occasioned by the assignment of land revenue in lieu of present treasury payments to the religious institutions of the district, as already directed by Government.

10. The Collector of Malabar estimates his receipts for 1872-73 less by Rupees 1,30,000, owing to the fact of the sale of escheated lands being nearly concluded.

11. Applying the corrections indicated in paragraphs 5 and 9 to the estimates of the two districts concerned, the aggregate of the Collectors' estimates of land revenue will be reduced from 435 to 430 lakhs.

12. Turning from this *estimate* to the *actual collections* of the past five years for the entire Presidency which are given in the margin the Board observe that the latter *averaged* less than 428 lakhs. In the last two years, however, the collections ranged as high as 447 and 439 lakhs, and, as regards the current year (1871-72), the actual receipts of the first five months exhibit a very large increase, 10 lakhs and more, compared with the corresponding period of 1870-71, and, this being added to the average collections of the last seven months of the last three years, we arrive at an estimated result of 449 lakhs for the year 1871-72. Making due allowance for the fact of a large amount of *arrears* having been collected in the beginning of the year, still the result is very favourable, as indicating the tendency of the land revenue to expand year after year.

Years.	Rs.
1866-67...	423,92,839
1867-68...	422,69,201
1868-69...	405,87,587
1869-70...	447,58,861
1870-71...	439,33,269
	5)2,139,41,760
Average...	427,88,352

	Rs.	Rs.
The actual of first five months of 1871-72...		191,71,446
The actual of last seven months of 1868-69...	247,41,800	
1869-70...	267,07,122	
1870-71...	258,00,951	
	3)772,49,873	
	257,49,958	
		449,21,404

Years.	Estimates. Rs.	Actuals. Rs.	
1863-64 ...	403,29,590	429,15,142	
1864-65 ...	420,00,000	418,11,382	
1865-66 ...	421,00,000	429,16,946	
1866-67 ...	422,00,000	423,92,198	
1867-68 ...	430,00,000	422,69,201	
1868-69 ...	435,00,000	405,87,587	
1869-70 ...	429,24,000	447,58,864	
1870-71 ...	424,00,000	439,33,269	
1871-72 ...	437,50,000	.....	
1872-73 ...	435,14,651		Collectors' estimate.
	439,00,000		Board's estimate.

13. Taking all circumstances into consideration the Board are of opinion that a revenue of 439 lakhs may be reckoned on for 1872-73.

14. A memorandum of the grounds upon which the estimate has been framed in each district accompanies these Proceedings.

15. Abkari.—The present triennial leases of the several Abkári farms in the Presidency will expire on the 30th June 1872, that is at the end of the third month of the year 1872-73. Much difficulty has been experienced in several districts in realizing the present abnormally heavy rentals, the result in many cases of reckless speculation, and many contractors have utterly broken down. The Board therefore are by no means sanguine that the farms will at the next sale in 1872 fetch the same high prices.

16. The estimates of Collectors amount to 56½ lakhs against 59 lakhs the actuals of 1870-71, and 58 lakhs the estimate of the current year. Three* Collectors adhere to the current year's estimates; ten†. make additions, six of slight, and four of considerable amounts; while eight‡ reduce them very considerably. The average collections during the currency of the triennial lease from 1869-70 to 1871-72 (assuming that the estimate of the current year will be fully realized) amount to 58 lakhs. The results of a similar period prior to 1869-70 were under 49 lakhs. Taking into consideration the probability of public works being revived on an extended scale under the operation of the new Local Funds' Act, and of operations being commenced in connection with the projected Carnatic Railway and the extensions from Caroor southwards and from Pothanoor to the foot of the Nilgiris, it may be hoped that the result of the next sale of the Abkári farms will be much less unfavourable than the experience of past years would otherwise indicate. The Board are therefore not disposed to reduce the next year's estimate by more than one lakh, and it will be fixed at 57 lakhs.

* Nellore.
Madras.
North Arcot.

† Vizagapatam.
Godavery.
South Arcot.
Bellary.
Trichinopoly.
Madura.
Tinnevelly
Nilgiris.
Salem.
Malabar.

‡ Ganjam.
Kistna.
Cuddapah.
Kurnool.
Chingleput.
Tanjore.
Coimbatore.
South Canara.

Years.	Rs.
1869-70...	57,00,217
1870-71...	58,92,657
1871-72..	58,00,000
	3)173,92,874
	57,99,624

Years.	Rs.
1866-67...	46,71,846
1867-68...	50,59,864
1868-69...	49,08,275
	3)146,39,985
	48,79,995

Years.	Estimates. Rs.	Actuals. Rs.	
1863-64 ...	35,80,620	40,51,725	
1864-65 ...	39,62,700	39,60,391	
1865-66 ...	40,28,000	41,42,803	
1866-67 ...	41,00,000	46,71,846	
1867-68 ...	56,50,000	50,59,864	
1868-69 ...	53,00,000	49,08,275	
1869-70 ...	50,00,000	57,00,217	
1870-71 ...	57,00,000	58,92,657	
1871-72 ...	58,00,000	.....	
1872-73 ...	56,45,285		Collectors' estimate.
	57,00,000		Board's estimate.

17. Assessed Taxes.—The actuals of 1870-71, when the rate of the Income-tax was 3⅛ per cent., amounted to 22¼ lakhs. The estimate of the current year under the present law is nearly 7 lakhs, or about a third of the above. In the absence of any information as to any changes which it may be in contemplation to introduce in the law, and indeed as to the continuance of the law itself in 1872-73, the Board would simply repeat the current year's estimate for the next. For the same reason they think it unnecessary to notice the Collectors' estimates

Years.	Estimates. Rs.	Actuals. Rs.	
1867-68 ...	5,86,000	8,07,350	
1868-69 ...	6,33,300	5,65,078	
1869-70 ...	10,40,000	11,78,657	
1870-71 ...	26,05,000	22,34,850	
1871-72 ...	6,90,000	.....	
1872-73 ...	6,04,700		Collectors' estimate.
	6,90,000		Board's estimate.

under this head, which have been framed on different assumptions, some Collectors taking it for granted that the tax will not exist in 1872-73.

18. Sea Customs.—The actual collections of 1870-71 amounted to upwards of 28½ lakhs, when they were estimated only at 25½. The current year's estimate is 27¾ lakhs nearly. The Collectors' estimates for 1872-73 amount to 28 lakhs. In six districts they are the same, or nearly the same as those of the current year. In three the Collectors propose considerable reductions with reference to the actuals of 1870-71, and in three others considerable additions with reference to the results of previous years and to the revival of the trade till lately disturbed by the recent war in Europe. The Board would fix the estimate at 28½ lakhs, which is about the actuals of 1870-71.

Years.	Estimates. Rs.	Actuals. Rs.
1863-64 ...	16,15,950	20,27,375
1864-65 ...	20,00,000	18,10,047
1865-66 ...	20,00,000	19,45,225
1866-67 ...	19,63,000	20,10,845
1867-68 ...	19,38,500	23,71,940
1868-69 ...	22,50,000	26,10,461
1869-70 ...	28,50,000	25,90,090
1870-71 ...	25,42,000	28,66,656
1871-72 ...	27,70,000	.....
1872-73 ...	27,91,310 Collectors' estimate.	
	28,50,000 Board's estimate.	

19. Land Customs.—Under this head the estimate of receipts for 1872-73 may well be taken at Rupees 1,80,000, which, besides being the sanctioned amount of the estimates for 1870-71 and 1871-72, is nearly the actual collections in the former of these years.

Years.	Estimates. Rs.	Actuals. Rs.
1863-64 ...	1,77,100	2,61,146
1864-65 ...	2,00,000	2,28,732
1865-66 ...	2,00,000	2,34,466
1866-67 ...	1,36,500	1,22,118
1867-68 ...	1,39,500	1,47,079
1868-69 ...	1,50,000	1,85,480
1869-70 ...	1,50,000	1,74,758
1870-71 ...	1,80,000	1,82,128
1871-72 ...	1,80,000	.....
1872-73 ...	1,66,000 Collectors' estimate.	
	1,80,000 Board's estimate.	

20. Salt.—The Collectors' estimates of Salt revenue for 1872-73 amount to 135½ lakhs, which is obviously a very high figure. The actual revenue of 1870-71 (the first year throughout which the enhanced price of 2 Rupees per maund was in full operation) was 126½ lakhs nearly, and the estimate for the current year is 133 lakhs. With the exception of two all the Collectors calculated on a higher revenue than the actual receipts of 1870-71 and the estimated amount for 1871-72. In Chingleput alone the estimate is in advance of the actuals of 1870-71 by 7½ lakhs of Rupees, and this large increase is expected to accrue from the extension of traffic by railway.

Years.	Quantity sold for Home and Inland consumption, including exports. Ind. mds.
1858-59	6,698,022
1859-60	6,688,886
1860-61	6,723,445
1861-62	6,432,881
1862-63	6,538,501
1863-64	6,402,619
1864-65	7,478,059
1865-66	7,968,166
1866-67	6,815,615
1867-68	6,849,131
1868-69	6,925,832
1869-70	6,858,108
1870-71	6,805,258

21. The quantity of salt estimated to be sold during 1872-73 is, according to the Collectors, 76 lakhs of maunds—a figure never hitherto attained, except in two years when there was an unusually large quantity of salt *exported*.

22. Taking the actual revenue during the first five months of the current year (1871-72), and estimating those of the remaining seven with reference to the quantity of salt sold during the corresponding period of the last two years, the total revenue of the current year will probably not exceed 127 lakhs of Rupees.

Years.	Estimates. Rs.	Actuals. Rs.
1863-64 ...	86,00,000	89,79,182
1864-65 ...	103,00,000	103,45,975
1865-66 ...	104,00,000	101,12,488
1866-67 ...	121,50,000	114,49,186
1867-68 ...	124,00,000	109,38,017
1868-69 ...	131,00,000	110,71,244
1869-70 ...	110,10,000	116,47,312
1870-71 ...	130,00,000	126,42,303
1871-72 ...	133,00,000	.....
1872-73 ...	135,50,935 Collectors' estimate.	
	130,00,000 Board's estimate.	

23. Looking to all these facts the Board are of opinion that more than 130 lakhs of Rupees cannot safely be budgeted for.

24. Stamps.—The revenue from Stamps is now exhibited under one head "Stamps," sub-divided into "General Stamps" and "Court Fee Stamps;" the latter used to appear in the former classification in the accounts under "Law and Justice." The actual collections under both heads during 1870-71 amounted to 40 lakhs in the proportion of 16 lakhs under "General Stamps" and 24 lakhs under "Court Fees." The collections from "General Stamps" in the first five months of the current year (1871-72) exhibit a falling off of nearly three-quarter lakh of Rupees, being the consequence, as reported by some Collectors, of a depreciation in the price of land, and probably also of the depression of trade caused by the late European war. The Board are not therefore of opinion that the results of 1870-71 can be confidently reckoned on either for the current or the next year. They think that 39 lakhs will be about the mark.

Years.	Estimates. Rs.	Actuals. Rs.
1863-64 ...	22,00,000	23,55,722
1864-65 ...	23,00,000	26,83,916
1865-66 ...	25,00,000	30,64,131
1866-67 ...	29,00,000	30,54,847
1867-68 ...	40,00,000	35,38,335
1868-69 ...	40,00,000	37,23,966
1869-70 ...	39,00,000	40,64,311
1870-71 ...	39,00,000	40,32,194
1871-72 ...	38,30,000	.....
1872-73 ...	40,06,767 Collectors' estimate.	
	39,00,000 Board's estimate.	

25. The marginal table exhibits the progress made in collections in the first five months of the current year compared with the similar period of 1870-71. The large increase in the collections under "Land Revenue" is chiefly the result of much arrears having been realized in the months of July and August 1871. The decrease under "Abkári" was caused by the default of several renters in the districts and by the falling off in the sales of the town of Madras. The cause of the falling off under *Stamps*, "General," has been already explained.

Items.	Collections in the first five months of 1870-71.	Collections in the first five months of 1871-72.	Difference.
	Rs.	Rs.	Rs.
Land Revenue... ...	181,32,716	191,71,446	+10,38,730
Excise on Spirits and Drugs	24,72,898	23,48,607	— 1,24,291
Assessed Taxes ...	3,74,808	3,84,805	+ 9,997
Sea Customs	12,47,795	12,27,222	— 20573
Land Customs... ...	71,687	96,554	+ 24,867
Salt...	49,83,212	50,78,926	+ 95,714
Stamps. {General ...	7,75,378	6,98,260	— 77,118
Stamps. {Court Fees.	8,90,295	9,23,269	+ 32,974

26. Subjoined is the usual table showing in one view the estimates as proposed by the Collectors and revised by the Board compared with the actual results of 1870-71, and the sanctioned estimates of 1871-72:—

Items.	Actuals of 1870-71.	Sanctioned Estimate of 1871-72.	Estimate, 1872-73.	
			As proposed by Collectors.	As fixed by the Board.
	RS.	RS.	RS.	RS.
I.—Land Revenue	439,33,269	437,50,000	435,14,651	439,00,000
IV.—Excise on Spirits and Drugs...	58,92,657	58,00,000	56,45,285	57,00,000
V.—Assessed Taxes	22,34,850	6,90,000	6,04,700	6,90,000
VI.—Customs .. Sea	28,66,656	27,70,000	27,91,310	28,50,000
VI.—Customs .. Land	1,82,128	1,80,000	1,66,000	1,80,000
VII.—Salt	126,42,303	133,00,000	135,50,935	130,00,000
IX.—Stamps ... General ...	16,22,060	16,80,000	16,43,557	15,00,000
IX.—Stamps ... Court Fees ...	24,10,134	21,50,000	23,63,210	24,00,000
Total ...	717,84,057	703,20,000	702,79,648	702,20,000

	Actuals for 1870-71.	Estimate for 1872-73.		Actuals for 1870-71.	Estimate for 1872-73.
	RS.	RS.		RS.	RS.
Ganjam	200	200	Chingleput ...	629	700
Vizagapatam. ...	50	50	South Arcot ...	681	700
Godavery	600	600	Tanjore ...	1,070	1,000
Kistna ...	346	350	Trichinopoly ...	315	300
Nellore ...	140	200	Madura ...	1,702	1,700
Bellary ...	397	800	Tinnevelly ...	1,726	2,000
Madras	4,500	3,500	Salem		100

27. The estimated receipts from "Fees for stamping Weights and Measures" for 1872-73 are given in the margin compared with the actual collections during 1870-71.

No. 15. ORDER THEREON, 22nd December 1871, No. 2,041.

General.

WITH their Proceedings above recorded the Board of Revenue submit their Budget Estimate of Revenues and Receipts for 1872-72.

	RS.
Actuals of 1870-71...	439,33,269
Estimate for 1871-72...	437,50,000
Proposed ,, 1872-73...	439,00,000

2. LAND REVENUE.—The Board's estimate under Land Revenue amounts to Rupees 439,00,000. The approximate actual collection of the current year, based on the actuals of the first five months of the year, and the average of the collections of the last seven months of the previous three years, amount to Rs. 449 lakhs; but the Board explain that the collections of the former period include a large amount of arrears, and they make that the ground for fixing their estimate for 1872-73 at the reduced sum of Rupees 439 lakhs.

Arrears collected in the first five months of—

Years.	RS.
1867-68	24,99,340
1868-69	27,63,493
1869-70	29,54,780
1870-71	30,25,199
1871-72	31,94,716

3. The Government observe, however, that the arrears collected during the first five months of the current year exceed the similar collection of the same period in 1870-71 by only Rupees 1,68,917, and the average of three years by Rupees 1,36,085. Moreover, the average taken by the Board for the last seven months includes the exceptionally bad year 1868-69, in which the revenue was very low; and, calculating upon the actual collection of the first six months, the actual revenue of the current year is likely to amount to 450¼ lakhs. Under these circumstances, and as the periodical telegrams received from the districts show that the prospects of season and markets are generally good, the Government consider the Board's estimate to be unnecessarily low. They are of opinion that it may safely be raised to Rupees 445 lakhs, which will leave sufficient margin for the unusually large collection of arrears in the current year as well as for other contingencies.

4. The addition of 6 lakhs to the Board's estimate may, at first sight, appear to be over-sanguine; but the Government find that, notwithstanding the addition of 5 lakhs made by Government to the Board's estimate for 1870-71, the budget estimate fell short of the actuals by upwards of 15¼ lakhs, and there is every probability of the estimate for the current year being exceeded by upwards of 11 lakhs. The figures given in para. 13 of the Board's Proceedings show that in five years out of eight, from 1863-64, the budget estimates have been exceeded by the actuals as shown in the margin, and the Government have every reason to believe that the estimate for the next year now settled will prove a fairly approximate one.

Excess of actual receipts over budget estimates.

Years.	RS.
1863-64	25,85,552
1865-66	8,16,946
1866-67	1,92,198 (11 months
1869-70	18,34,864 and bad years.)
1870-71	15,33,269

5. EXCISE ON SPIRITS AND DRUGS.—The Board's estimate of 57 lakhs under "Abkári" is accepted. As explained in paragraph 15 of their Proceedings several contractors, under the expiring triennial lease, have broken down, and the disastrous results of the high rentals at which the farms were taken are likely to discourage reckless speculation, but to place the revenue on a sounder footing.

	RS.
Actuals of 1870-71	58,92,657
Estimate for 1871-72	58,00,000
Do. ,, 1872-73	57,00,000

6. ASSESSED TAXES.—Under the uncertain circumstances attending the Income-tax, the repetition of the current year's estimate of Rs. 6,90,000 under "Assessed Taxes" for the next year is approved.

	RS.
Actuals of 1870-71	22,34,850
Estimate for 1871-72	6,90,000
Do. ,, 1872-73	6,90,000

7. CUSTOMS.—The Board's estimate of Rupees 28½ lakhs under Sea Customs is based on the actuals of 1870-71. The returns of the port of Madras show that the Customs revenue collected in the first five months of the current year amounted to Rupees 6,56,378 against Rupees 7,51,029 in the corresponding period of the previous year, and the collections in the entire Presidency during the same periods amounted to Rs. 12,27,222 and Rs. 12,47,795, respectively. This depression is doubtless the effect, to some extent, of the late war in Europe, and, although a reaction may confidently be expected, the actual revenue of 1870-71 is the safest guide to follow, especially as it is the highest amount realized in any previous year. The Board's estimate of Rs. 1,80,000 under Land Customs is nearly equal not only to the actuals of 1870-71 but also to the average of the last three years. Under these circumstances the Board's total estimate of Rupees 30,30,000 under "Customs" is approved.

	Sea.	Land.	Total.
Actuals of 1870-71...	28,66,656	1,82,128	30,48,784
Estimate for 1871-72...	27,70,000	1,80,000	29,50,000
Do. ,, 1872-73..	28,50,000	1,80,000	30,30,000

8. Salt.—The Board's estimate under "Salt" amounts to Rs. 130,00,000, being less than the current year's estimate by 3 lakhs, and more than the actuals of 1870-71 by a little over 3½ lakhs. The estimate is accepted. The actuals of the current year are likely to amount to 127¼ lakhs, and, compared with last year, the transactions of the first five months show an increase of nearly a lakh of Rupees—a fact which proves that trade in salt is improving.

	Rs.
Actuals of 1870-71	126,42,303
Estimate for 1871-72	133,00,000
Do. ,, 1872-73	130,00,000

9. Stamps.—The Board estimate Rupees 39,00,000 under "Stamps." The sales in the first five months of the current year show an increase of nearly Rs. 33,000 under "Court Fees," and a decrease of more than three-quarters of a lakh under "General Stamps," the decrease on the whole being little more than 44,000 Rupees. The Board state that some of the Collectors ascribe this decrease to a depreciation in the price of land, and add that it is probably also the result of the depression of trade caused by the late European war. Both the Court Fees and the General Stamp Acts have been in force throughout the year 1870-71, and, although the war may have affected the transactions of 1871-72, there is no reason to apprehend that the same will be the case next year. In the absence of detailed information, the Government cannot believe that land has materially fallen in value. The fall in the prices of grain may have had some effect in this direction, but not to any material extent. Under these circumstances the actuals of 1870-71 may safely be taken as a guide, and the Board's estimate is accordingly raised to Rs. 40,00,000.

	Rs.
Actuals of 1870-71	40,32,194
Estimate for 1871-72	38,30,000
Do. ,, 1872-73	39,00,000

10. The total estimated revenue under the above heads amounts to Rupees 709,20,000 as shown in the following table:—

Items.	Actuals of 1870-71.	Estimate for 1871-72.	Estimate for 1872-73.
	Rs.	Rs.	Rs.
Land Revenue...	439,33,269	437,50,000	445,00,000
Abkari	58,92,657	58,00,000	57,00,000
Assessed Taxes	22,34,850	6,90,000	6,90,000
Customs	30,48,784	29,50,000	30,30,000
Salt	126,42,303	133,00,000	130,00,000
Stamps. General	15,22,060	16,80,000	16,00,000
Stamps. Court Fee	24,10,134	21,50,000	24,00,000
Total ...	717,84,057	703,20,000	709,20,000

11. The Government accept the Board's estimate on account of "Fees for stamping weights and measures," amounting to Rupees 12,200.

12. The budget as revised will be transmitted to the Accountant-General, with copy of the Board's Proceedings above recorded.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Proceedings of the Madras Government, dated 21st December 1871, No. 2,161, Revenue Department.

No. 253. Read Proceedings of the Board of Revenue, dated 24th October 1871, No. 4,473.

The Budget Estimate of Receipts and Revenues for 1872-73 having been already despatched the Board now lay before Government the Budget Estimate of Charges, with the following observations :—

2. Refunds and Drawbacks—*Land Revenue.*—The actual refunds in 1870-71 under Land Revenue amounted to Rs. 80,385 against a grant of Rs. 60,000. There were extraordinary refunds in two districts that year which alone amounted to Rupees 63,304,* and similar claims are not likely to recur during 1872-73. The grant for the current year is Rs. 27,000 and the Collectors estimate the requirements of 1872-73 at Rupees 32,090, some† keeping to the grants of the current year, others‡ raising them somewhat with reference to the actual expenditure of 1870-71. The Board see no ground to modify the Collectors' estimates and accordingly adopt them, only taking the total in round number at Rupees 32,000.

Years.	Rs.	
1865-66... ...	59,413	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... ...	80,385	do.
1871-72... ...	27,000	Estimate.
1872-73... ...	32,090	Collectors' estimate.
	32,000	Board's do.

	Rs.
* Godavery	20,747
North Arcot	42,557

		Increase. Rs.
† Ganjam.	‡ Vizagapatam...	300
Godavery.	Cuddapah ...	400
Kistna.	Bellary	1,000
Nellore.	Kurnool... ...	500
North Arcot.	Chingleput ...	1,340
Madura.	South Arcot ...	500
Tinnevelly.	Tanjore	100
Nilgiris.	Trichinopoly ...	300
South Canara.	Coimbatore ...	150
Malabar.	Salem	500

3. *Assessed Taxes.*—The Collectors estimate the refunds under the Income-tax Act at Rupees 11,850, the actuals of 1870-71 being Rupees 17,331, and the current year's grant Rupees 15,000. As the amount of expenditure under this head will much depend on the state of the law in 1872-73 past year's results afford no criterion. The Board would simply retain the grant of the current year for the next.

Years.	Rs.	
1867-68... ...	57,555	Actuals.
1868-69... ...	45,578	do.
1869-70... ...	35,303	do.
1870-71... ...	17,331	do.
1871-72... ...	15,000	Estimate.
1872-73... ...	11,850	Collectors' estimate.
	15,000	Board's do.

4. *Customs.*—The actuals of 1870-71, amounting to Rupees 18,133, were exceptionally high in consequence chiefly of extraordinary§ refunds occasioned by the retrospective effect given to the decreased Tariff valuation of betel-nut in the districts of Tanjore and South Arcot. The grant for the current year is Rupees 10,000, while the Collectors' estimates for 1872-73 amount to Rs. 11,050. The Board think that a provision of Rupees 10,000 will suffice.

Years.	Rs.	
1365-66... ...	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... ...	18,133	do.
1871-72... ...	10,000	Estimate.
1872-73... ...	11,050	Collectors' estimate.
	10,000	Board's do.

	Rs.
§ Tanjore	7,214
South Arcot	2,564

Years.		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...	...	73,211	do.
1871-72...	...	75,000	Estimate.
1872-73...	...	67,700	Collectors' estimate.
		75,000	Board's do.

5. Stamps.—The refunds under "Stamps" are estimated by Collectors at Rupees 67,700 against the current year's grant of Rupees 75,000 and the actuals of 1870-71 Rupees 73,211. The latter two figures are so very near each other that the Board think it would be only reasonable to estimate the requirements of 1872-73 at Rupees 75,000.

6. *Miscellaneous.*—The actuals of 1870-71 amounted to Rupees 43,188, while the grant for that year was only Rs. 27,000. The very varied character of the items under this head renders it difficult to explain briefly the causes of the increased expenditure of that year. The current year's grant under this head is Rupees 32,000 and the Collectors' estimates for 1872-73 amount to Rs. 37,550. As the actuals of no year within the five years immediately preceding 1870-71 exceeded Rupees 32,000, the Board would adopt for the next year Rupees 32,000.

Years.		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...	...	43,188	do.
1871-72...	...	32,000	Estimate.
1872-73...	...	37,550	Collectors' estimate.
		32,000	Board's do.

7. *Drawbacks.*—Expenditure under this head was incurred only in six districts* during 1870-71 and amounted to Rupees 35,133, of which Rupees 32,432 was shared between Madras† and Tanjore.‡ The grant for the current year is Rupees 30,000. The Collectors' estimates for 1872-73 amount to Rs. 36,000, and are adopted by the Board. There has been no expenditure under this head within the last few years in the Northern Districts; but the Collectors have inserted a small provision for 1872-73, amounting to Rupees 1,300. The said estimate of Rupees 36,000 allows a sufficient margin for this.

* Madras. Madura.
South Arcot. Tinnevelly.
Tanjore. Malabar.

† 22,069.
‡ 10,363.

Years.		Rs.	
1865-66...	...	50,098	Actuals.
1866-67...	...	54,069	do.
1867-68...	...	37,318	do.
1868-69...	...	35,545	do.
1869-70...	...	27,279	do.
1870-71...	...	35,133	do.
1871-72...	...	30,000	Estimate.
1872-73...	...	36,000	Collectors' estimate.
		36,000	Board's.

8. The total estimates of refunds and drawbacks as detailed in the foregoing paragraphs amount to Rupees 2,00,000, or Rupees 10,000 in excess of the current year's grant, excluding from the comparison the reserve of Rs. 91,000. The Board think that the present amount of the reserve is unnecessarily large, and might be safely reduced to Rs. 60,000. Their total estimate for 1872-73, inclusive of this reserve, would thus stand at Rs. 2,60,000 against Rs. 2,80,000, the sanctioned grant for the current year.

Years.		Rs.	
1865-66	...	2,58,887	Actuals.
1866-67	...	2,72,782	do.
1867-68	...	1,93,263	do.
1868-69	...	2,03,898	do.
1869-70	...	2,90,061	do.
1870-71	...	2,67,381	do.
1871-72	...	2,80,000	Estimate.
1872-73	...	1,96,240	Collectors' estimate.
		2,60,000	Board's do.

9. Land Revenue.—The charges under this head are sub-divided into "1, Salaries and expenses" and "2, Miscellaneous."

10. *Salaries and Expenses.*—The seven items of expenditure which are exhibited in the subjoined table are of a fixed character, and though the actual charges have not in any year come up to the sanctioned scale, it has been usual to frame the estimates according to the standard. The deputation allowances to officers, though paid out of the provision under these heads, is exhibited in the accounts under a distinct head:—

Items.	Actuals.					Sanctioned Estimate of 1871-72.	Estimate, 1872-73.	
	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.		As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Collectors	4,54,183	4,69,129	4,38,413	3,93,292	3,39,011	5,50,200	5,50,200	5,50,200
2. Fixed Tent allowance for do. ...	18,879	19,865	19,445	19,570	20,189	21,000	21,000	21,000
3. Sub-Collectors ...	1,60,537	1,95,379	1,71,845	1,62,515	1,36,288	2,24,000	2,24,000	2,24,000
4. Fixed Tent allowance for do. ...	14,519	18,110	17,005	18,302	17,943	16,800	16,800	16,800
5. Head Assistant Collectors... ...	1,21,793	1,45,420	1,20,606	1,20,881	1,13,255	1,62,800	1,63,624	1,62,800
6. Fixed Tent allowance for do. ...	5,012	4,778	6,077	6,139	5,924	9,500	9,572	9,500
7. House-rent for do.	6,189	6,036	5,710	6,217	6,039	8,000	7,980	8,000

11. *Assistant Collectors.*—The estimates of the Collectors for 1872-73 provide for 49 Assistants, 39 at the higher and 10 at the lower rates, at a cost of Rs. 3,32,984, inclusive of fixed tentage and house-rent. This sum is below the current year's grant by Rupees 23,516, but above the actual expenditure of 1870-71 by Rupees 14,086. Looking to the actual charges of 1870-71, and to the calculated average number of Assistants that would be necessary each year and likely to pass the higher standard, the Board are disposed to repeat the current year's estimate of Rupees 3,56,500 for 1872-73.

Years.		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...	...	2,91,288	do.
1870-71...	...	3,18,898	do.
1871-72...	...	3,56,500	Estimate
1872-73...	...	3,32,984	Collectors' estimate.
		3,56,500	Board's do.

12. *Uncovenanted Deputy-Collectors.*—Deputy-Collectors must be estimated for at the full strength. The current year's estimate is therefore repeated for 1872-73.

Years.		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 ..	...	1,77,772	do.
1871-72...	...	1,80,600	Estimate.
1872-73...	...	1,98,600	Collectors' estimate.
		1,80,600	Board's do.

13. *Huzoor Establishment.*—The cost of the sanctioned scale of Huzoor establishments as they stood on the date of the last budget was Rupees 6,87,672,

Years.		Rs.	
1865-66...	...	6,59,224	Actuals.
1866-67...	...	6,26,672	do.
1867-68...	...	6,81,208	do.
1868-69...	...	6,84,879	do.
1869-70...	...	6,79,880	do.
1870-71...	...	6,85,214	do.
1871-72 ..	...	5,62,700	Estimate.
1872-73...	...	6,87,736	Collectors' Estimate.
		6,83,600	Board's do.

		Rs.
The sum originally provided for in the budget of 1871-72		6,87,672
DEDUCT.		
Kistna.—Savings effected in the Treasury Department in consequence of the opening of a Branch Bank at Masulipatam—*Vide* Government Order, dated 22nd March 1871, No. 523	1,932	
Madura.—Do. do. at Madura—*Vide* Government Order, dated 25th September 1871, No. 1,674	2,028	
Salary of a Golla sanctioned in Mr. Pelly's scale, but not entertained—*Vide* Government Order, dated 25th September 1871, No. 1,674 ...	84	
		4,044
		6,83,628

Years.	Rs.	
1865-66...	13,34,314	Actuals.
1866-67...	13,33,555	do.
1867-68...	14,51,023	do.
1868-69...	14,56,195	do.
1869-70...	14,36,665	do.
1870-71...	14,37,468	do.
1871-72...	14,70,900	Estimate.
1872-73...	14,64,606	Collectors' estimate.
	11,70,900	Board's do.

Govt. Order, dated 18th July 1871, No. 1,251.

Years.	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...	18,703	do.
1871-72...	25,000	Estimate.
1872-73...	20,772	Collectors' estimate.
	21,300	Board's do.

	Rs.
* Ganjam	1,200
Godavery	684
Kistna	1,380
Nilgiris	1,080
South Canara	1,752

and, expressed in round numbers, Rupees 6,87,700 were accordingly inserted in the budget of 1871-72. This, however, had subsequently to be reduced to Rupees 5,62,700, in consequence of a retrenchment of Rupees 1,25,000 in the aggregate estimate under "Land Revenue" made by the Government of India, with reference to the actual expenditure of past years. As they now stand the total cost is Rupees 6,83,628, or less than that above given by Rupees 4,044, the causes of which diminution are noted in the margin. This figure will accordingly be adopted for 1872-73.

14. *Tulook Establishments.*—The cost of these establishments remains as in the budget of 1871-72, viz., Rs. 14,70,852, and the Board adopt it in round number Rupees 14,70,900 for the budget of 1872-73. A saving of Rupees 1,068 per annum caused by the abolition of the Sub-Magistracy of Chavachery in Malabar was counterbalanced by the cost of a new Sub-Magistracy created for the town of Guntoor in the Kistna District.

15. *Temporary Establishments.*—Five descriptions of establishments are usually provided for under this head—(1) *Petty Establishments for surveying unassessed waste lands in five districts,** (2) *Establishments for arranging records in certain districts,* (3) *a small staff of Revenue Inspectors for the collection of revenue in the Chingleput District,* (4) *Escheat establishment in Malabar, and* (5) *Establishment for Assistant Collectors.*

16. With regard to the first the establishment in Ganjam has been dissolved. In the other districts, though little or no expenditure has been incurred, it cannot be said that they are no longer required, and the Board consider it advisable to keep the provision in the budget for the present.

17. Establishments for arranging records are proposed in Kistna, South Canara, and Madras. The sums required for the two first districts are Rupees 564 and 1,080, respectively. In Kistna it is no doubt necessary, and the Board allow the provision to stand. As regards South Canara the work connected with the arrangement of the records ought to be finished by December 1871, and the Board fail therefore to see why a sum of Rupees 1,080 is proposed at all. It will be struck out accordingly. In Madras the work of arrangement ought to be completely finished before the close of the current year or March 1872. The Board therefore do not understand the provision of Rupees 1,500 made by the Collector in the budget of 1872-73. The Board will, however, retain Rupees 500 out of that sum on the chance of there being a portion of the arrangement of records to be done in 1872-73. The Board will also add a general provision of Rupees 1,000 to meet unforeseen requirements.

18. The provision of Rupees 2,304 on account of Zilladars or extra Revenue Inspectors in the Chingleput District is continued in the budget of 1872-73 as usual.

19. The Collector of Malabar provides for the Escheat establishment at the strength sanctioned for the current year Rupees 3,120. As the operations connected with the sale and settlement of the escheated lands are drawing to a close a sum of Rupees 2,500 will probably be found sufficient for 1872-73.

Govt. Order, dated 17th April 1871, No. 688.
Do. ,, 27th July ,, ,, 1,310.
Do. ,, 13th Sept. ,, ,, 1,590.

20. In addition to the above special items a further provision is necessary for the establishments required from time to time for Assistant Collectors when posted to districts, and for unforeseen contingencies. In their budget of 1871-72, the Board made a uniform provision of Rupees 664 for each district, namely, Rupees 564 for establishments for Assistants and Rupees 100 for unforeseen contingencies, amounting in all to Rupees 13,380; but the Government reduced this by Rupees 4,000, saying that these charges were not likely to be required in every district. The Board will therefore adopt Rupees 9,500 for 1872-73.

		Rs.	
For surveying unassessed waste lands.	Godavery... ...	684	
	Kistna	1,380	
	Nilgiris... ...	1,080	
	South Canara ...	1,752	
			4,896
For arranging records.	Kistna	564	
	Madras..... ...	500	
	Unforeseen requirements...	1,000	
			2,064
For Inspectors for the collection of revenue.	Chingleput...	2,304	
For Escheat Establishment in Malabar...		2,500	
Establishment for Assistant Collectors and for unforeseen charges...		9,500	
			21,264

21. The aggregate provision for "Temporary Establishments" as described above will amount to Rupees 21,300, which is about the actuals of 1869-70.

22. *Dressers, including medical charges.*—The estimated charges under this head according to the Collectors' budgets is Rupees 42,056, which is considerably more than the actuals of 1870-71 which amounted to Rupees 36,659. The Inspector-General of the Medical Establishment estimates them at Rupees 45,575, including therein a sum of Rupees 6,745 appertaining to the departments of Revenue Survey and Settlement. As these latter have their own budgets, what really apper-

Years.	Rs.	
1865-66... ...	22,663	Actuals.
1866-67... ...	19,879	do.
1867-68... ...	22,398	do.
1868-69... ...	31,328	do.
1869-70	34,747	do.
1870-71... ...	36,659	do.
1871-72... ...	44,000	Estimate.
1872-73... ...	42,056	Collectors' estimate.
	39,000	Board's do.

Kistna.—Board's Proceedings, dated 2nd September 1871, No. 3,774.
South Canara.—Board's Proceedings to Government, dated 26th September 1871, No. 4,122.

tains to Collectors' establishments is Rupees 38,830, which is considerably less than the Inspector-General's own estimate for 1871-72, though above the actuals of 1870-71 by Rupees 3,000. The Board, however, adopt as usual the estimate of this officer taken in round numbers at Rupees 39,000.

Items.	Actuals, 1870-71.	Estimates of 1871-72.	Estimated for 1872-73.
	Rs.	Rs.	Rs.
Huzoor... ...	8,028	9,000	9,000
Taluk... ...	22,624	23,000	23,000

Years.	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... ...	30,652	do.
1871-72... ...	32,000	Estimate.
1872-73... ...	32,470	Collectors' estimate.
	32,000	Board's do.

23. *Country Stationery and petty Incidental charges (Saderward).*—The Collectors' estimates under this head amount to Rupees 32,470 against Rupees 30,652 the actuals of 1870-71, and Rupees 32,000, the current year's estimate. The Board adhere to the current year's grant of Rupees 32,000, which has not been exceeded in recent years.

24. *Travelling allowance to Officers.*—The actual charges under this head in 1870-71 amounted to Rupees 7,890; those now estimated by the Collectors for 1872-73 amount to Rupees 8,200. Looking to the actuals of the latest two years and to the frequent transfers of officers from one district to another, the Board think that Rupees 8,000 would be nearer the mark for the ensuing year than the current year's grant of Rupees 7,000.

Years.	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... ...	7,890	do.
1871-72... ...	7,000	Estimate.
1872-73... ...	8,200	Collectors' estimate.
	8,000	Board's do.

25. *Extra Tentage of Collectors, etc., and Travelling allowance of Deputy-Collectors.*—The actuals of 1870-71 amounted to Rupees 62,637, the current year's grant is Rupees 70,000, and the Collectors' estimates for 1872-73 Rupees 72,580. The Board think that Rs. 66,000 will suffice.

Years.	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... ...	62,637	do.
1871-72... ...	70,000	Estimate.
1872-73	72,580	Collectors' estimate.
	66,000	Board's do.

26. *Batta to Establishment.*—The actual expenditure incurred under this head in 1870-71 amounted only to Rupees 48,958 against a grant for that year of Rupees 55,000. The Collectors' estimates for 1872-73 amount to Rupees 63,770, or Rupees 14,812 more than the actuals of the preceding year, which is obviously unnecessarily large. The current year's grant of Rupees 65,000 was based upon the increased expenditure anticipated from extra travelling among servants of all grades in connection with the Census operations. The Board are of opinion that Rupees 55,000 ought to suffice for 1872-73.

Years.	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... ...	48,958	do.
1871-72... ...	65,000	Estimate.
1872-73... ...	63,770	Collectors' estimate.
	55,000	Board's do.

Years.	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... ...	11,280	do.
1871-72... ...	13,000	Estimate.
1872-73... ...	13,280	Collectors' estimate.
	13,000	Board's do.

27. *Hire for conveying records.*—The Collectors' estimates under this head call for no remark. They amount to Rupees 13,280, a little more than the current year's grant, and also the actuals of 1870-71 and 1869-70. The Board have taken a round number, Rupees 13,000.

28. *Office Rent.*—The Collectors' estimates for office rent amount to Rs. 13,174, which is about Rupees 3,000 in excess of both the actuals of 1870-71 and the current year's grant. The Collector of Kistna provides Rupees 1,250 for renting a building for his office, as he expects the present Cutcherry to be under repair during 1872-73. According to a return received from the Accountant-General the Board observed that the rents of buildings occupied by Revenue establishments as sanctioned from time to time amount to Rupees 10,647. Adding to this the requisition of the Kistna Collector the total is Rupees 11,897. It is, however, necessary to have a margin for unforeseen contingencies, and the Board would accordingly fix the amount for 1872-73 at Rupees 13,000.

Years.	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	10,482	do.
1871-72	10,000	Estimate.
1872-73	13,174	Collectors' estimate.
	13,000	Board's do.

29. *Charges for binding Books.*—The Collectors estimate the charges at Rupees 2,700, but the actuals of 1870-71 amounted only to Rupees 1,943. The Board would repeat the current year's grant of Rupees 2,000.

Years.	Rs.	
1865-66	2,385	Actuals.
1866-67	2,316	do.
1867-68	1,703	do.
1868-69	2,869	do.
1869-70	2,610	do.
1870-71	1,943	do.
1871-72	2,000	Estimate.
1872-73	2,700	Collectors' estimate.
	2,000	Board's do.

30. (1). *Purchase of Office furniture*—(2). *Repair of Office furniture and other articles.*—Under the first of these items, the Collectors estimate the charges at Rupees 14,350, a sum considerably in excess of both the current year's grant and the actuals of 1870-71. The Collector of Chingleput alone requires a sum of Rupees 2,000 for almirahs and shelves which he states will be absolutely necessary for the custody of English and Vernacular records, when they are removed into the new offices now in course of construction. He also states that large and substantial boxes are required for the proper custody of copper coins. The Collector of Tanjore wants an extra thousand Rupees for furniture, the supply of which has been postponed from year to year, and cannot be further put off without serious inconvenience; other Collectors have also urged the necessity for more

Actuals.	Current year's Estimate.	Collectors' Estimate.
	Rs.	Rs.
1 ... 9,246	10,000	14,350
2 ... 769	1,000	1,474

Years.	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	10,015	do.
1871-72	11,000	Estimate.
1872-73	15,824	Collectors' estimate.
	14,000	Board's do.

furniture in terms more or less importunate. The Board are therefore constrained to provide a minimum sum of Rupees 13,000 under this head. For repairs of furniture, etc., the Board think that a provision of Rupees 1,000 will suffice. Under both heads the Board's estimates will amount to Rupees 14,000.

Years.		RS.	
1865-66	... ...	525	Actuals.
1866-67	... ...	1,541	do.
1867-68	... ...	1,633	do.
1868-69	... ...	1,773	do.
1869-70	... ...	2,437	do.
1870-71	... ...	2,221	do.
1871-72	... ...	2,000	Estimate.
1872-73	... ...	3,(50	Collectors' estimate.
		2,500	Board's do.

31. *Peons' Belts and Badges.*—Looking to the actuals of 1870-71, and to the requirements of the Collectors, Rupees 2,500 will fairly meet the wants under this head.

32. *Contingencies.*—The actuals of 1870-71 under this head amounted to a rather high figure (Rupees 12,199), but this arose from charging to this head Rupees 4,069, being cost of tools bought for famine relief works in North Arcot. The Collectors estimate Rupees 10,750 for 1872-73, and assign no particular reasons for their budgeting for sums so much higher than the current year's grants. The Board are disposed to fix the requirements at Rupees 8,000.

Years.		RS.	
1865-66	... ...	15,156	Actuals.
1866-67	... ...	8,121	do.
1867-68	... ...	5,211	do.
1868-69	... ...	6,946	do.
1869-70	... ...	6,537	do.
1870-71	... ...	12,199	do.
1871-72	... ...	7,000	Estimate.
1872-73	... .	10,750	Collectors' estimate
		8,000	Board's do.

33. Miscellaneous under Land Revenue.—The Board will now notice the miscellaneous items of charges exhibited under this head. They are shown in one view in the subjoined table, with the charges under each as proposed by the Collectors and revised by the Board, in comparison with the actual expenditure of the past five years, and the grants for the current year :—

Items.	Actuals.					Sanctioned Estimate of 1871-72	Estimate, 1872-73.	
	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.		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	14,147	14,512	13,556	14,087	14,352	14,000	14,000	14,000
2. Post Office charges including Registries	359	609	654	396	3,035	1,55 920	2,795	1,55,920
3. Purchase of Service Postage Labels ...	2,758	2,137	538	647	3,916	22,000	18,265	22,000
4. Law charges in the Revenue Department	1,696	283	3,334	8,599	4,619	2,000	2,500	4,000
5 Purchase of Periodicals and Books ...	59	586	332	317	767	1,000	1,085	1,000
6. Service Telegrams	4,154	1,552	1,570	1,529	1,142	2,000	2,010	2,000
7. Charges for the service of Revenue Process	...	...	...	...	22,208	25,000	23,600	25,000
8. Batta to Yanadies and Yanadi pupils at Sriharikotta	1,564	2,557	2,469	2,839	1,888	3,000	3,000	2,500
9. Pearl Fisheries. Establishment including guards	5,008	5,427	4,959	4,661	3,796	7,000	7,000	7,000
9. Pearl Fisheries. Contingencies including purchase of Stores	1,582	1,664	1,680	2,793	2,764	3,000	3,050	3,000
10. Amindivi Coir. Establishment ...	857	1,695	1,727	932	1,636	1,000	1,548	1,550
10. Amindivi Coir. Purchase of Coir and extra Charges ...	5,824	19,414	20,293	19,350	14,312	20,000	20,000	20,000
11. Sundries	1,202	1,020	1,581	759	732	1,000	1,490	1,000
Total...	39,210	51,456	52,693	56,909	75,067	2,61,920	1,01,243	2,58,970

The estimates under Items 1, 5, 6, 7, and 11 for 1872-73 may well be taken at the amounts of the current year's grants. The excess under "*Law Charges*" (Item 4) in the actuals of 1870-71 arose from certain large payments in Madura amounting to Rupees 3,164. Looking to the actuals of 1869-70 also, and to the increasing tendency towards litigation against Revenue officers, the Board are inclined to increase the estimate for 1872-73 to Rupees 4,000. The provision for "Post Office Charges" is made as usual. Any modifications in this which may be necessitated by the change of system in contemplation as regards "Service" correspondence, will be best made by the Government of India, who now adjust these charges. The Collector of Nellore provides Rs. 3,000 on account of Item No. 8, "Batta to Yanadis and Yanadi pupils at Sriharikota." The actuals of 1870-71 amounted only to Rupees 1,888. The Board think that Rupees 2,500 will be ample. But they doubt whether this charge should be debited to "Land Revenue, Miscellaneous" at all. The Collector's provision of Rs. 10,050 in Tinnevelly on account of Pearl Fishery will be retained at the round sum of Rupees 10,000. The estimates of the Collector of South Canara on account of establishment and purchase of Amendivi Coir are very close to the actuals of 1870-71 and are therefore adopted.

Government Order, dated 13th September 1871, No. 1,393, Public Department.

34. The aggregate of all the items of estimates under "Land Revenue—Salaries and Expenses," discussed in paragraphs 10 to 32, amounts to Rs. 39,57,700, of which one-fifth is chargeable to "Law and Justice" on account of Magisterial charges, leaving the remainder, Rupees 31,69,410, chargeable to "Land Revenue." To this latter, however, must be added the provision made for Miscellaneous charges amounting to Rupees 2,58,970, and the total debitable to Land Revenue will thus be Rupees 34,28,410 as shown below :—

	RS.
Land Revenue (Salaries and Expenses)	39,57,700
Deduct the half salaries of the Commissioner and his Assistant on the Nilgiris from which one-fifth is not to be deducted	16,400
	39,41,300
Deduct one-fifth debitable to Magisterial charges.	7,88,260
	31,53,040
Add the pay of Commissioners, etc., of the Nilgiris already deducted	16,400
	31,69,440
Add Miscellaneous charges	2,58,970
	34,28,410

Years.		RS.	
1865-66...	...	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...	...	3,12,785	do.
1871-72...	...	2,75,000	Estimate.
1872-73...	....	2,79,450	Collector's estimate.
		2,81,600	Board's do.

35. Excise on Spirits and Drugs.—The current year's grant for establishments maintained in Jeypore, Vizagapatam, and in the Madras District is repeated for the next year; so with the provision for Country Stationery and Saderward allowance for the Madras District. Under

the head "Purchase and Manufacture of Liquor" the Collector of Madras provides Rupees 2,50,000 against Rupees 2,88,465, the actuals of 1870-71, which, however, included certain extraordinary payments on account of the previous year. The arrangements for the supply of Colombo arrack for the ensuing year being still in an unsettled state, the Board would leave the Collector's provision undisturbed. As there will be a re-sale of the several Abkari farms throughout the districts in 1872-73 a provision of Rupees 6,500 is made for the registration of the new leases, with reference to the actual charges incurred under this head in 1869-70. For "Contingencies" a sum of Rs. 1,800 appears quite sufficient. The total provision under "Excise on Spirits and Drugs" will thus amount to Rs. 2,81,600 as particularized in the margin.

	Rs.
Establishment...	23,148
Country Stationery and Saderward.	130
For the cost of liquor and for the purchase of manufactured liquor.	2,50,000
Registration fees	6,500
Contingencies...	1,822
	2,81,006

Years.	Rs.	
1867-68... ...	17,391	Actuals.
1868-69... ...	289	do.
1869-70... ...	18,005	do.
1870-71... ...	31,304	do.
1871-72... ...	45,000	Estimate.
1872-73... ...	25,420	Collectors' estimate.
	35,000	Board's do.

36. Assessed Taxes.—A provision of Rupees 35,000 seems to the Board to be quite sufficient for 1872-73, as noted in the margin.*

	Rs.
* Establishment... ... ...,	33,000
Country Stationery	500
Contingencies...	1,500
	35,000

Establishment.

Years.	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	1,55,057	do.
1871-72	1,53,200	Estimate.
1872-73	1,54,600	Collectors' estimate.
	1,54,600	Board's do.

Years.	Country Stationery or Saderward. Rs.	Contingencies. 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...	839	1,906	do.
1871-72...	1,000	2,190	Estimate.
1872-73...	1,010	2,300	Collectors' estimate.
	1,000	2,190	Board's do.

37. Sea Customs.—The provision for establishments must continue at the amount of the cost of the sanctioned scale, namely, Rupees 1,54,600. The current year's estimate, originally made by the Board at the same amount, was reduced by the Government of India by Rupees 1,400 without any reason given, and hence the grant finally communicated to the Collectors was at the reduced amount of Rupees 1,53,200. For "Country Stationery" and "Contingencies" the current year's provision will be repeated, namely, Rupees 1,000 and 2,190, respectively. As to the provision of Rupees 750 by the Collector of Malabar for temporary establishment for the prevention of smuggling, no charge on this account appears to have been actually incurred during the last two years.

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

Years.	Establishment. Rs.	Country Stationery or Saderward. Rs.	Contingencies. Rs.	
1865-66...	7,901	465	122	Actuals.
1866-67...	6,893	213	410	do.
1867-68 ..	7,477	259	88	do.
1868-69 ..	7,532	250	191	do.
1869-70...	7,233	259	63	do.
1870-71 ..	8,868	257	150	do.
1871-72...	10,440	300	120	Estimate.
1872-73...	10,440	650	170	Collectors' estimate.
	10,440	300	120	Board's do.

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

Years.	Deputy-Collectors' Salaries. Rs.	Deputy-Collectors' Establishments. Rs.	
1865-66...	41,619	11,619	Actuals.
1866-67...	45,013	12,479	do.
1867-68...	47,777	13,775	do.
1868-69...	43,907	13,814	do.
1869-70...	44,370	14,252	do.
1870-71...	45,248	15,778	do.
1871-72 ..	46,600	17,860	Estimate.
1872-73...	50,400	16,776	Collectors' estimate.
	48,600	17,860	Board's do.

Years.	Rs.	
1865-66	1,62,382	Actuals.
1866-67	1,50,337	do.
1867-68	1,64,451	do.
1868-69	1,62,788	do.
1869-70	1,65,309	do.
1870-71	1,62,554	do.
1871-72	1,62,140	Estimate.
1872-73	1,65,387	Collectors' estimate.
	1,64,440	Board's do.

† Dated 7th July 1871, No. 1,173.

Years.	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	2,476	do.
1871-72	3,200	Estimate.
1872-73	3,190	Collectors' estimate.
	2,700	Board's do.

The Board will retain the item for the next year, but call upon the Collector to strike it out in future year's budgets, if no establishment is really needed. The total provision under all heads on account of "Sea Customs" will thus amount to Rs. 1,58,540, as detailed in the margin.*

38. Land Customs.—No modification of the current year's amount seems called for, the establishments remaining the same. The Board accordingly repeat them for 1872-73. It might, however, be necessary to raise the provision under the establishments to Rupees 10,800 should the Government sanction a Clerk on 30 Rupees per mensem for the Head Assistant Collector in South Arcot, as recommended by the Board in paragraph 16 of their Proceedings, dated 9th October 1871, No. 4,327.

39. Salt.—*Deputy-Collectors and their Establishments.*—The provision on account of "Deputy-Collectors and their Establishments" is made according to the sanctioned scale, and calls for no remark.

40. *Division and Station Establishments.*—The only change under this head is reported from South Canara, where certain Salt Depôts will be abolished during 1872-73 under the Government Order quoted in the margin.† With this modification, the estimate for 1872-73 will be the same as that originally proposed by the Board for 1871-72.

41. *Country Stationery.*—The requirements under this head are not likely to exceed Rupees 2,700 looking to the actuals of several years.

42. *Travelling Allowance and Batta to Establishment.*—A sum of Rs. 6,300 on account of the former and Rs. 2,000 on account of the latter, in all Rs. 8,300 will be an ample estimate for 1872-73,

Years.			Rs.	
1865-66	...	...	7,229	Actuals.
1866-67	...	...	5,941	do.
1867-68	...	...	7,934	do.
1868-69	...	...	7,970	do.
1869-70	...	...	7,665	do.
1870-71	...	...	7,925	do.
1871-72	...	...	9,200	Estimate.
1872-73	...	...	10,195	Collectors' estimate.
			8,300	Board's do.

Years.			Rs.	
1865-66	...	..	10,56,068	Actuals.
1866-67	...	...	10,45,164	do.
1867-68	...	...	8,12,796	do.
1868-69	...	...	8,26,721	do.
1869-70	...	..	9,56,624	do.
1870-71	...	...	7,99,965	do.
1871-72	...	...	9,83,800	Estimate.
1872-73	...	...	11,64,058	Collectors' estimate.
			11,00,000	Board's do.

season caused by adverse rains. The total quantity proposed to be manufactured is Indian Maunds 95 lakhs, and though the results of late years do not come up to this high figure, there must be ample provision in the budget to take advantage of a favourable season. For the current year the Board had proposed and Government had approved of a provision of 11 lakhs of Rupees but the Government of India reduced it to Rupees 9,83,800. The Board would therefore repeat 11 lakhs for 1872-73.

Years.	Quantity manufactured.	Expenditure.		
		Purchase of Salt.	Storing.	Total.
	In. Mds.	Rs.	Rs.	Rs.
1866-67 ...	9,600,779	10,45,164	1,26,310	11,71,474
1867-68 ...	6,854,887	8,12,796	1,06,738	9,19,534
1868-69 ...	6,088,676	8,26,721	61,155	8,87,876
1869-70 ...	8,240,531	9,56,624	1,01,409	10,58,033
1870-71 ...	5,445,601	7,99,965	76,579	8,76,544
Total ...	36,230,474	4,441,270	4,72,191	49,13,461
Average...	7,246,095	8,88,254	94,438	9,82,692

Years.			Rs.	
1865-66	...	...	1,36,298	Actuals.
1866-67	...	...	1,26,310	do.
1867-68	...	...	1,06,738	do.
1868-69	...	...	61,155	do.
1869-70	...	...	1,01,409	do.
1870-71	...	...	76,579	do.
1871-72	...	...	1,00,000	Estimate.
1872-73	...	...	1,27,563	Collectors' estimate.
			1,27,600	Board's do.

Years.			Rs.	
1866-67	...	...	8,508	Actuals.
1867-68	...	...	5,527	do.
1868-69	...	...	4,852	do.
1869-70	...	...	6,115	do.
1870-71	...	...	819	do.
1871-72	...	...	4,000	Estimate.
1872-73	...	...	17,850	Collectors' estimate.
			17,900	Board's do.

seeing that the actual expenditure has never exceeded Rupees 8,000 for many years past.

43. *Purchase of Salt.*—The Collectors estimate the expenditure under this head at Rupees 11,64,058 for 1872-73. This amount is considerably in excess of the actuals of 1870-71 and of several preceding years. The increase is chiefly in three districts, Chingleput, Kistna, and Tanjore, and in these the Collectors explain that a large supply is absolutely required to replenish their stock, which, in Tanjore, has fallen much below the prescribed quantity owing to the partial failure of salt last

44. *Conveying and Storing Salt.*—With reference to the large quantity of salt proposed to be manufactured, the Board would adopt the Collectors' estimates, which amount to Rs. 1,27,563.

45. *Gathering and Destroying Spontaneous Salt.*—The Collectors estimate Rupees 17,850 for 1872-73, of which Rupees 15,200 belongs to one district, Kistna, the Collector of which explains that owing to irregular and ill-timed rains no spontaneous salt was scraped in the current year, and that the stock will have to be made good next year. The Collector of Tanjore also makes provision with a view to secure and utilize the salt spontaneously produced in great abundance in the swamps of Vedarniem. The Board are, under these circumstances, disposed to make no reduction in the proposals of the Collectors.

46. Minor Charges.—The petty charges connected with the Salt revenue, which are usually exhibited under this head, are noted in the subjoined table:—

Items.	Actuals.					Sanctioned Estimate of 1871-72.	Estimate, 1872-73.	
	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.		As proposed by Collectors.	As fixed by the Board.
Freight on Salt imported... ...	Rs. 330	Rs. 510	Rs. 1,300	Rs. 6,075	Rs. 4,914	Rs. 1,500	Rs. 3,500	Rs. 3,500
Purchase and repair of Weighing Machines ..	1,128	1,146	2,105	3,121	1,771	7,500	4,503	2,000
Office and Godown rent...	61	40	...	...	...	200	200	...
Contingencies ...	16,427	21,091	16,131	19,252	14,027	12,000	18,880	18,000

The provision on account of the first item occurs in South Arcot and South Canara, the Collectors of which provide Rupees 3,000 and Rupees 500, respectively. The actual expenditure in the former in the last two years was Rs. 6,075 and Rupees 4,914, and in the latter it was *nil*. The Board think that the Collectors' estimates may be retained. All the districts having been but lately supplied with salt weighing-machines of a new pattern, a provision of Rupees 2,000 on this account will perhaps suffice. There having been no expenditure at all for some years past from the grant under "Office and Godown rent" in Ganjam and Malabar, the Board think it unnecessary to make any provision. Collectors estimate Salt "Contingencies" at Rupees 18,880 against the actuals of the last two years, which were Rupees 19,252 and 14,027. The Board think that Rs. 18,000 will be a sufficient provision.

47. The charges under "Petty Construction and Repairs" appertaining to the *Salt Department* are under the altered classification of accounts treated as "Imperial," and must therefore be noticed here. They are sub-divided into two heads as noted in the margin. Under the first the Collectors' estimates for 1872-73 amount to Rupees 1,76,473 and under the second to Rupees 62,633. The works which are embraced under this head are all of them intimately connected with the salt manufacture, and the Board have often had occasion in former years to regret the reduced grants sanctioned by the Government of India, the result of which has been the postponement of several improvements deemed to be urgent by the District officers. The Board resolve, therefore, to retain the Collectors' estimates, taking them in round numbers at Rupees 1,76,000 and Rs. 63,000 under the respective heads. It is possible that Government may deem it advisable to add largely to this amount with reference to Board's Proceedings, No. 4,446, dated 20th instant.

Years.			Rs.	
1869-70...	...		96,840	Actuals.
1870-71...	...		1,01,237	do.
1871-72...	....		1,52,000	Estimate.
			2,39,106	Collectors' estimate.
			2,39,000	Board's do.

1. Petty Construction and Repairs.
2. Petty works in connection with manufacturing and storing salt.

	Rs.
* Deputy-Collectors' salaries with their Establishment and with those of the Divisions	2,30,900
Country stationery	2,700
Travelling allowance and batta...	8,300
Purchase of salt and manufacturer's share	11,00,000
Charges for conveying and storing salt	1,27,600
Gathering, etc., of spontaneous salt	17,900
Freight on salt imported	3,500
Purchase and repair of weighing-machines	2,000
Contingencies	18,000
Petty Construction and Repairs...	1,76,000
Do. in connection with manufacturing and storing salt ...	63,000
	17,49,900

48. The total estimates under Salt will thus amount to Rupees 17,49,900 as repeated in the margin.*

49. STAMPS.—The provision on account of the salary of the Superintendent and his establishment will remain as in the current year, and the Superintendent's estimate on account of Contingencies will also be adopted. The charges on account of Official postage, including "Reserve," will also be as in the current year.

Items.	Actuals.					Sanctioned Estimate of 1871-72.	Estimate, 1872-73.	
	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.		As proposed by the Superintendent of Stamps.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Superintendent	9,562	12,000	12,000	12,000	15,500	12,000	12,000	12,000
Establishment... ...	12,064	13,245	13,277	13,310	13,302	13,320	13,320	13,320
Contingencies	2,021	3,407	2,627	4,649	6,795	5,710	5,000	5,000
Official Postage	...	...	...	...	193	5,886	5,886	5,880

* Govt. Order, dated 6th March 1871, No. 399.

	Rs.
Account and Correspondence Department.	1,500
Counters and Examiners of Stamps ...	1,020
Pressman, Feeders and Gollah	2,904
Mechanical Establishment	2,748
Contingencies	960
Temporary Establishment	780
	9,912

Govt. Order, dated 6th March 1871, No 497.
Do. ,, 6th May ,, ,, 793.

Stamp Paper Department.

Years.	Rs.	
1867-68 ...	4,647	Actuals.
1868-69 ...	5,278	do.
1869-70 ...	6,025	do.
1870-71 ...	7,248	do.
1871-72 ...	8,644	Estimate.
1872-73 ...	9,912	Acct.-General's estimate.
	9,900	Board's do.

Years.	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 ...	1,16,847	do.
1871-72 ...	1,21,000	Estimate.
1872-73 ...	1,20,974	Collectors' estimate.
	1,20,000	Board's do.

Years.	Rs.	
1865-66 ...	1,590	Actuals.
1866-67 ...	1,179	do.
1867-68 ...	2,105	do.
1868-69 ...	1,668	do.
1869-70 ...	2,622	do.
1870-71 ...	3,348	do.
1871-72 ...	2,500	Estimate.
1872-73 ...	4,080	Collectors' estimate.
	3,500	Board's do.

50. The charge of the Stamp Paper Department has been transferred from the Assay Master of the Mint to the control of the Accountant-General under the orders noted in the margin.* The cost of the establishment at present maintained under the immediate charge of the Assistant Accountant-General amounts to Rupees 9,912 as detailed in the margin, and this sum will be taken in round numbers at Rupees 9,900 for the Budget of 1872-73.

51. The charges at the Presidency will thus amount to Rupees 46,100.

52. On account of Discount to Licensed Vendors the Collectors estimate Rupees 52,424 under "General Stamps" and Rupees 68,550 under "Court Fee Stamps," or both together Rupees 1,20,974. The Board adopt these estimates, taking them in round numbers at Rupees 52,000 and Rupees 68,000, respectively.

53. The "Contingencies" under Stamps in the districts are estimated by Collectors at Rupees 4,080. The actuals of 1870-71 amounted to Rs. 3,348. The current year's grant of Rs. 2,500 is evidently insufficient. The Board think Rupees 3,500 will be near the mark.

* Establishment... ... ... Rs. 25,320
Contingencies 5,000
Official Postage 5,880
Establishment and Contingencies of the Stamp Paper Department in the Accountant-General's Office. 9,900
Commission and Discount to Licensed Stamp Vendors in the Districts 1,20,000
Contingencies in do. 3,500
Stamping Department in the Madras District 940
1,70,540

† Govt. Order, dated 22nd August 1871, No. 3,752.

	Rs.
Salaries of Members and Secretaries.	1,67,100
Cost of Establishments	75,168
Contingencies	2,132
Deputation and travelling allowance of Members on special duty ...	3,000
Purchase and repair of furniture ...	2,000
Service Telegrams	500
Charges for lithographing new District Maps	1,000
Purchase of Periodicals and Books...	500
Official Postage Labels	12,000
	2,63,400

54. The total of Stamp charges at the Presidency and in the districts will thus be Rupees 1,70,540 as detailed in the margin.*

55. ADMINISTRATION.—Under this head the cost of the Board of Revenue and their establishment is exhibited. No change has to be made or noted with the exception of an increase of Rupees 2,400 to the cost of the establishment resulting from the grant of the full sanctioned salary of the office to their Head Sheristadar under the sanction of Government noted in the margin,† and to a decrease of Rupees 1,000 in the item "Purchase and repair of furniture," as all the furniture required for the new buildings will have been completed by the end of the current year.

56. 24, MISCELLANEOUS.—The Miscellaneous items which are usually provided for under this head are shown in the subjoined table:—

Items.	Actuals.					Sanctioned Estimate for 1871-72.	Estimate for 1872-73.	
	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.		Collectors' Estimate.	Board's Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure beyond the district.	23,934	26,692	17,904	19,218	19,000	20,000	17,000	19,000
2. Grant-in-aid to Public Bungalow Fund.	5,395	3,191	7,453	6,160	10,000	10,000	10,000	10,000
3. Grant-in-aid to Native Choultries.	6,869	7,313	10,692	10,200	10,092	10,200	10,200	10,200
4. Charges for Stamping Weights and Measures.	4,074	4,104	4,471	4,938	4,663	6,000	7,486	6,000
5. District Tappal Establishment ...	1,02,613	1,11,397	1,08,118	1,01,281	99,715	1,12,000	1,05,576	1,12,000
6. District Tappal Country Stationery and Saderward.	2,551	2,327	1,808	2,228	1,894	2,380	2,590	2,600
7. Registration of Births and Deaths Establishment.	...	...	...	10,486	10,185	10,260	10,260	10,260
8. Agricultural Exhibitions† ...	12,942	7,771	10,073	12,351	11,784	25,000	29,220	24,000
9. Freight and Landing Charges ...	2,624	2,592	4,017	2,313	2,591	5,000	5,000	3,000
10. Charges for transmission of Agricultural Implements.	...	...	...	...	...	1,000	...	1,000
11. Rain Gauges for Districts ...	...	...	...	...	...	1,000	...	1,000
12. Sanitary arrangements during festivals.	...	...	...	...	1,944	6,820	6,050	6,820

† NOTE.—The actuals do not include the expenditure on account of the working charges of the Sydapet Farm.

It will be observed that for most of the items the estimates have been framed with reference to the actuals of the last year and the grants for the current year. Few remarks are therefore called for. The provision under "Agricultural Exhibitions" is confined as usual to two districts, Chingleput and Nellore. The Collector of the former raises his current year's grant to Rupees 25,220 on account of the Sydapet Farm without assigning any reasons; the Collector of the latter estimates Rupees 4,000 for the Cattle show, though this is less than the actual expenditure of 1870-71 by nearly Rupees 1,000. The Board adhere to the current year's grant in the former and to the Collector's estimate in the latter case.

The total provision under this head will accordingly be Rupees 2,05,280.

57. The annexed abstract table exhibits in one view a resumé of the estimates for 1872-73, as proposed by the Collectors and adopted by the Board in

comparison with the actual expenditure in the last five years under the principal heads of charges reviewed in the preceding paragraphs:—

Items.	Actuals.					Sanctioned Estimate of 1871-72.	Estimate for 1872-73.		Comparison between Columns 7 and 9.	
	1868-69.	1869-70.	1870-71.	1866-67.	1867-68.		Collectors' Estimate.	Board's Estimate.	Increase.	Decrease.
1	4	5	6	2	3	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. *Refunds and Drawbacks.*										
Refunds	1,63,358	2,63,782	2,32,248	2,18,713	1,55,945	2,50,000	1,60,240	2,24,000	.....	26,000
Drawbacks	35,545	27,279	35,133	54,069	37,318	30,000	26,000	30,000	6,000	.....
Total...	2,03,898	2,90,061	2,67,381	2,72,782	1,93,263	2,80,000	1,86,240	2,60,000	.....	20,000
LAND REVENUE.										
Salaries and Expenses.										
Collectors and other Covenanted Officers...	12,56,909	11,76,918	11,29,625	10,79,979	11,63,122	13,48,800	13,26,160	13,48,800	.....	.....
Deputy-Collectors	1,63,997	1,60,499	1,77,772	1,52,905	1,70,330	1,80,600	1,98,000	1,80,600	.....	.....
Collectors' Establishment	6,84,879	6,79,880	6,86,214	6,26,673	6,81,208	5,62,700	6,87,736	6,83,600	1,20,900	.....
Country Stationery	8,729	8,680	8,028	12,408	9,588	9,000	9,500	9,000	.....	.....
Medical charges	31,823	31,747	35,659	19,879	22,893	44,000	42,106	38,000	.....	6,000
Taluq Establishments	14,56,195	14,36,665	14,37,468	13,33,655	14,51,523	14,70,900	14,64,605	14,70,900	.....	.....
Taluq Country Stationery	22,885	22,693	22,624	26,470	25,994	23,000	22,979	23,000	.....	.....
Extra and Temporary Establishments ...	20,090	21,885	18,703	22,414	30,600	25,000	20,772	21,800	.....	3,700
Travelling Charges	1,47,142	1,47,142	1,30,765	97,707	1,32,633	1,55,000	1,57,850	1,42,000	.....	13,000
Contingencies	6,946	6,637	12,199	8,121	5,211	7,000	10,750	8,000	1,000	.....
Other items	23,789	24,633	24,661	24,566	21,624	25,000	84,748	81,500	65,000	.....
Total...	83,23,840	87,20,978	86,83,718	84,14,676	87,34,231	38,51,000	39,75,728	39,67,700	1,06,700	.....
Land Revenue Miscellaneous items as particularized in the abstract appended to paragraph 33	52,693	56,909	75,067	41,828	51,891	2,61,920	1,01,243	2,58,970	.....	2,950
Total...	83,76,533	87,77,187	87,58,785	84,56,504	87,86,125	41,12,920	40,76,971	42,16,670	1,03,750	.....
6. Excise on Spirits and Drugs ...	2,49,600	2,36,084	3,12,785	1,93,700	2,16,124	2,75,000	2,79,450	2,81,600	6,600	.....
7. Assessed Taxes	289	18,005	31,304	.....	17,891	45,000	25,420	35,000	.....	10,000
8. Customs	1,69,399	1,66,334	1,67,077	1,47,919	1,66,205	1,68,000	1,69,920	1,69,400	1,400	.....
9. Salt...	11,43,966	13,27,814	12,33,653	14,35,777	11,91,846	15,00,000	18,21,963	17,49,000	2,49,000	.....
11. Stamps	1,69,971	1,69,519	1,63,856	1,20,002	1,54,404	1,70,000	1,73,391	1,70,540	640	.....
15. Administration and Public Department, Board of Revenue	2,21,366	1,80,693	2,35,248	2,30,389	2,41,263	2,62,568	2,63,400	2,63,400	833	.....

Districts.	Town Munsifs.	Joint Magistrates.	Sudderward.
	Rs.	Rs.	Rs.
Bellary	...	248	105
Kurnool	300	...	...
Chingleput	...	2,676	105
Tanjore	973	...	...
Trichinopoly ...	480	1,248	52
Madura	...	1,356	52
Nilgiris	...	1,584	105
Malabar	...	1,248	52
Total...	1,753	9,360	471

58. The Board will now proceed to notice certain Miscellaneous items. They are aware of no changes since their last budget in the staff of Town Munsifs and Joint Magistrates of Cantonments, the cost of which then stood as per margin.

59. CENSUS.—Some provision must be made on account of Establishment and Contingencies for tabulating the Census of November 1871. A portion of the work, which will be commenced in January 1872, will have been done by the end of the current year; but by far the heavier portion will remain to be completed during 1872-73. The novel character of the work renders it difficult to estimate precisely either its cost or its duration. The Board would, under these circumstances, make a lump provision in the budget of Rupees. 25,000 on this account.

60. The cost of Police guards required for Revenue purposes during 1872-73 is estimated by the Inspector-General of Police at Rupees 3,39,675, as detailed in a separate statement.

61. GRANTS UNDER PROVINCIAL SERVICES.—The charges on account of "Stationery and Printing" and (2) "Petty Construction and Repairs in the Land Revenue and Sea Custom branches" are, under the present system of accounts, debitable to "Provincial Services." The Board, therefore, have thought it appropriate to notice them apart from those belonging to the "General Services."

62. *Printing.*—The estimate on account of "Permanent Establishments" attached to the District Presses will remain as at present. A provision of Rupees 1,500 will suffice for "Country Stationery." For purchase of "Press materials and other charges," the Collectors estimate Rupees 22,346. The cost of three Printing Machines which the Board have sanctioned, on the most urgent representations of the Collectors of Tanjore, Kistna, and South Canara, alone amount to Rupees 7,000 nearly; and, owing to rapidly increasing work, the other charges must also proportionately increase. Additions to the permanent establishments will also be rendered necessary by the increase of work in

Printing Establishment.

Years.	Rs.	
1865-66... ...	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... ...	44,202	do.
1871-72... ...	44,268	Estimate.
1872-73... ...	44,312	Collectors' estimate.
	44,268	Board's do.

Country Stationery and Saderward.

Years.	Rs.	
1865-66... ...	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... ...	1,411	do.
1871-72... ...	1,600	Estimate.
1872-73... ...	1,830	Collectors' estimate.
	1,500	Board's do.

Purchase of Press Materials and Extra Charges.

Years.	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... ...	12,757	do.
1871-72... ...	12,122	Estimate.
1872-73... ...	20,346	Collectors' estimate.
	17,000	Board's do.

	Rs.
Establishment	44,268
Country Stationery	1,500
Purchase of Press Materials and Extra Charges	17,000
Printing Selections from Records ...	2,032
Cost of additional Establishment to be proposed hereafter	3,000
Total...	67,800

connection with the administration of the Local Fund. The Board have called upon the Collectors to submit estimates of such additional establishments, but as all the replies have not yet been received, they are unable to tell what they will cost, though they think the cost will not perhaps exceed Rs. 3,000. Taking all circumstances into consideration, the Board are of opinion that a less grant than Rupees 20,000 will not meet all the wants of 1872-73. Under this head a sum of Rupees 2,000 is also provided for printing Selections from the Board's records, which is being proceeded with. The total provision under "Printing" will then stand as detailed in the margin.

63. *Petty Construction and Repairs.*—The Collectors' estimates under this head for "Land Revenue" amount to Rupees 5,497, and are less than the current year's grant. Those under "Customs" amount to Rupees 12,301, and chiefly appertain to South Arcot and Tanjore, where a number of huts for Choukey offices and Police guards have been urgently needed for years past. The Board consider it absolutely necessary that these estimates should be allowed. A list of detailed work will be submitted as soon as the Board receive orders on these estimates.

Years.	Land Revenue. Rs.	Customs. Rs.	
1869-70...	4,649	1,612	Actuals.
1870-71...	2,225	4,521	Actuals.
1871-72...	8,000	2,000	Estimate.
1872-73...	5,497	12,301	Collectors' estimate.
	5,500	12,300	Board's do.

No. 254. ORDER THEREON, 21st December 1871, No. 2,161.

General.

WITH the Proceedings above recorded the Board of Revenue submit their Budget Estimate of Charges for 1872-73.

2. REFUNDS AND DRAWBACKS.—The Board estimate the charges under "Refunds and Drawbacks" at Rs. 2,60,000. The estimate for the current year, approved by this Government, was Rs. 2,39,000, but it was raised by the Government of India to Rupees 2,80,000 with reference to the actuals of the first eight months in 1870-71. The latter sum, however, includes "Miscellaneous Refunds" under the heads noted in the margin, estimated at Rupees 35,000, which do not come under the cognizance of the Revenue Department. The proportion for "Revenue Refunds" and "Customs Drawbacks" is Rupees 2,45,000 against Rs. 2,31,020, the actuals of 1870-71, according to the Accountant-General's books. The expenditure in the first seven months of the current year amounted to Rupees 1,34,027 against Rupees 1,49,224 in the same period of 1870-71. The refunds in 1869-70 and 1870-71 were exceptionally large, and taking the average of the last three years as a guide, the Government consider the reduced estimate of Rupees 2,30,000 sufficient. The Accountant-General will make such additions as the requirements of other departments may render necessary.

	Actuals of 1870-71. Rs.	Estimate for 1871-72. Rs.
Revenue Refunds ...	1,93,915	2,15,000
Customs Drawbacks...	37,105	30,000
	2,31,020	2,45,000

	Actuals of three years. Revenue Refunds. Rs.	Customs Drawbacks. Rs.
Years.		
1868-69	1,61,778	26,279
1869-70	2,55,956	9,315
1870-71	1,93,915	37,105
Average...	2,03,883	24,233
Total...	2,28,116	

Law and Justice.
Marine.
Miscellaneous.

3. LAND REVENUE.—The Board's estimate of Rupees 42,16,670 under Land Revenue is unnecessarily large. The actual expenditure in none of the previous five years exceeded Rs. 38,76,533, and the Government are aware that the great variation between the estimates and actuals is the consequence of an order* of the Government of India that all fixed establishments should be provided for according to the full sanctioned scale. But that Government have almost invariably reduced the estimates with reference to the savings from vacancies and other causes, and in the budget for the current year they made a retrenchment of Rupees 1,25,000 on the same ground. No practical advantage whatever can be gained by swelling the local Budget Estimate with reference to the old rule alluded to, and with the certainty of its being reduced by the Government of India, as it no doubt should be. The instructions of that Government will be requested through the Financial Department as to whether the rule is to be adhered to.

	Rs.
Actuals of 1870-71	37,58,785
Grant for 1871-72	41,12,920
Estimate for 1872-73	42,16,670

Years.	Actuals of five years. Rs.
1866-67	34,56,504
1867-68	37,86,125
1868-69	38,76,533
1869-70	37,77,187
1870-71	37,58,785

* Financial Circular, dated 18th September 1863, No. 4,551.

4. The Government will follow the course adopted by the Government of India, and proceed to review the details of the estimate now before them, with the view of approximating them to the actuals of past years as far as that can safely be done.

5. COVENANTED OFFICERS (EXCEPT ASSISTANTS)—*Salaries and Allowances.*—The Board's estimate for the salaries and allowances of Collectors, Sub-Collectors, and Head Assistant Collectors, amounting to Rupees 9,92,300, exceeds the actuals of 1870-71 by more than 3½ lakhs, and the average actuals of the last five years by more than 2¼ lakhs. This large provision beyond probable requirements

Years.	Actuals. Rs.
1866-67	7,87,112
1867-68	8,58,717
1868-69	7,79,101
1869-70	7,31,916
1870-71	6,38,649
Average...	7,59,099
Sanctioned grant for 1871-72...	9,92,300
Proposed estimate for 1872-73...	9,92,300

is altogether unnecessary, and the Government resolve to reduce the estimate to Rupees 9,00,000, which they are satisfied will prove sufficient.

6. *Assistant Collectors.*—The Collectors estimate the salaries and allowances of the Assistant Collectors at Rupees 3,32,984, with reference apparently to the number of Assistants attached to each district, but the Board propose to raise the sum to Rupees 3,56,500, in order to provide for the average number of Assistants calculated as required in each year and of those likely to pass the Higher Standard. The actual expenditure of 1870-71, which was the largest in the past five years, amounted to Rupees 3,18,898, and, notwithstanding the larger number of Assistants who have passed the Higher Standard, the expenditure on account of the salaries of these officers, in the first seven months of the current year, amounted to only Rupees 1,47,050 against Rupees 1,66,938 in the corresponding period of 1870-71. The Government have recently been obliged, in consequence of the paucity of Assistant Collectors present for duty, to employ temporary Deputy-Collectors in some districts, and only two junior Civilians are expected to join the service in the autumn of 1872. Under these circumstances the Government consider Rupees 3,30,000 sufficient, and the estimate will be altered accordingly.

	RS.
Actuals of 1870-71	3,18,898
Grant for 1871-72	3,56,500
Estimate for 1872-73	3,56,500

7. *Uncovenanted Deputy-Collectors.*—The Board's estimate of Rs. 1,80,600 for the full sanctioned number of Deputy-Collectors is accepted. The savings under this head are not likely to be large.

	RS.
Actuals of 1870-71	1,77,772
Grant for 1871-72	1,80,600
Estimate for 1872-73	1,80,600

8. *Huzoor Establishments.*—The allotment for the current year for Huzoor Establishments is evidently insufficient in consequence of the retrenchment of Rupees 1,25,000 made by the Government of India on the total estimate of Land Revenue Charges having been applied entirely to this one item. It should have been apportioned on the several minor items, with reference to the actuals of the previous years, as has been done by Government in the revision of the estimate now before them. The estimate proposed by the Board for next year, according to the sanctioned scale, is Rupees 6,83,600. An addition of Rupees 960 will be made for the three Clerks to be employed in the office of the Collector of Madras according to the tabular statement submitted to the Government of India, with letter dated 20th December 1871, No. 2,135. The total estimate passed is Rupees 6,84,600 in round numbers, and is less than the actuals of 1870-71 by Rupees 614, in consequence chiefly of the savings effected in the Treasury Departments of the districts in which branch banks have been established. The actuals of the past five years given in the Board's Proceedings show that the estimate cannot be reduced.

	RS.
Actuals of 1870-71	6,85,214
Grant for 1871-72	5,62,700
Estimate for 1872-73	6,83,600

9. *Taluq Establishments.*—The Taluq Establishments are provided for by the Board with reference to the sanctioned scale, which amounts to Rupees 14,70,852, and the estimate proposed by the Board in round numbers is Rupees 14,70,900. The Government do not consider it safe to reduce this sum, and it is accordingly passed.

	RS.
Actuals of 1870-71	14,37,468
Grant for 1871-72	14,70,900
Estimate for 1872-73	14,70,900

10. *Temporary Establishment.*—The several component items of the estimate on account of temporary establishments are fully explained in paragraphs 15 to 21 of the Board's Proceedings, and the aggregate estimate of Rupees 21,300 is accepted. There is, however, no provision for the temporary Deputy-Collectors recently appointed, and though it is not likely that their services will be required for any lengthened period, still to guard against any inconvenience being felt in the event of their continuance being found necessary, the estimate will be raised to Rupees 24,800.

	RS.
Actuals of 1870-71	18,703
Grant for 1871-72	25,000
Estimate for 1872-73	21,300

11. *Medical Charges.*—The Board's estimate of Rupees 39,000 for Hospital Assistants attached to Collectors' Offices according to the return furnished by the Inspector-General of the Medical Department is passed.

	RS.
Actuals of 1870-71	36,659
Grant for 1871-72	44,000
Estimate for 1872-73...	39,000

12. *Travelling Charges.*—The Board's estimate of Rupees 1,42,000 for travelling charges appears large when compared with the actual expenditure in 1870-71, and the higher estimate for the current year was passed with reference to the extra travelling which the Census work might render necessary. But the actuals in 1868-68 and 1869-70 amounted to Rupees 1,48,144 and Rupees 1,47,142, respectively, and the Board's estimate will therefore not be disturbed.

	RS.
Actuals of 1870-71	1,30,765
Grant for 1871-72	1,55,000
Estimate for 1872-73	1,42,000

13. The other sundry items explained in paragraphs 28 to 32 require no particular remark. The small increase in the items noted in the margin is satisfactorily explained by the Board.

	RS.
Office rent	3,000
Furniture	3,000
Belts and badges	500
Contingencies	1,000

14. *Miscellaneous.*—The estimate of Rupees 2,58,970 under "Miscellaneous" is less than the grant for the current year, but is largely in excess of the actuals of 1870-71 as well as of the previous years, in consequence chiefly of the additions recently made for Post Office charges and purchase of Service Postage labels. The estimate of Rupees 2,59,000 in round numbers is passed. The Accountant-General will be requested, with reference to the Board's remark in paragraph 33, to give his opinion as to the proper head to which "batta to Yanadis and Yanadi pupils at Striharicotah" should be debited.

	RS.
Actuals of 1870-71...	75,067
Grant for 1871-72...	2,61,920
Estimate for 1872-73...	2,58,970

15. Thetotal estimate passed under "Land Revenue" amounts to Rs. 41,02,400, which is less than the grant for the current year by Rupees 10,520 as shown in the subjoined table. The portion debitable to Land Revenue, deducting one-fifth of

"Salaries and Expenses" charged to "Law and Justice," will be Rs. 33,37,000 against Rupees 33,46,000 in the current year:—

—	Actuals of 1870-71.	Grant for 1871-72.	1872-73.	
			Board's Estimate.	Estimate now passed.
	RS.	RS.	RS.	RS.
Collectors and other Covenanted Officers	11,29,625	13,48,800	13,48,800	12,30,000
Deputy-Collectors	1,77,772	1,80,600	1,80,600	1,80,600
Collectors' Establishments	6,85,214	5,62,700	6,83,600	6,84,600
Country Stationery	8,028	9,000	9,000	9,000
Medical Charges	36,659	44,000	39,000	39,000
Taluq Establishments	14,37,468	14,70,900	14,70,900	14,70,900
Taluq Country Stationery	22,624	23,000	23,000	23,000
Extra and Temporary Establishments.	18,703	25,000	21,300	24,800
Travelling Charges	1,30,765	1,55,000	1,42,000	1,42,000
Contingencies	12,199	7,000	8,000	8,000
Other items	24,661	25,000	31,500	31,500
Total..	36,83,718	38,51,000	39,57,700	38,43,400
Miscellaneous...	75,067	2,61,920	2,58,970	2,59,000
Grand Total...	37,58,785	41,12,920	42,16,670	41,02,400

16. Excise on Spirits and Drugs.—The Board's estimate of Rupees 2,81,600 under "Excise on Spirits and Drugs" is accepted. It exceeds the current year's grant almost solely by the addition of Rupees 6,500 for the registration expenses of the new leases when the re-sale of the farms in all the districts takes place next year. The actuals of 1870-71 were enhanced by certain extraordinary payments made on account of the previous year.

	RS.
Actuals of 1870-71	3,12,785
Grant for 1871-72	2,75,000
Estimate for 1872-73	2,81,600

17. Assessed Taxes.—The Board's estimate of Rupees 35,000 under "Assessed Taxes" is accepted, leaving it to the Government of India to make such corrections as any alteration in the existing law may render necessary.

	RS.
Actuals of 1870-71	31,304
Grant for 1871-72	45,000
Estimate for 1872-73	35,000

18. Customs—*Sea*.—The estimate proposed by the Board under "Sea Customs," amounting to Rupees 1,58,540, shows a small excess over the grant for the current year by the addition of Rupees 1,400 retrenched by the Government of India in the current year's budget on account of probable savings in the establishment. The actuals of 1870-71 exceed the current year's grant, and, as savings in so small department as "Customs" are uncertain, the round sum of Rupees 1,58,500 is passed.

	RS.
Actuals of 1870-71	1,57,802
Grant for 1871-72	1,57,140
Estimate for 1872-73	1,58,540

19. *Land*.—The Board repeat the current year's estimate of Rupees 10,860 under "Land Customs" for next year according to the revised scale of establishment sanctioned by the Government of India in June 1870. The proposal to employ a Clerk on Rupees 30 per mensem in the Office of the Head Assistant Collector of South Arcot has not yet been sanctioned, pending the submission of the tabular statement required in the Proceedings of Government, dated 21st November 1871, No. 1,978. The small extra cost may be met from savings under the general head "Customs." The round sum of Rupees 10,900 is passed.

	RS.
Actuals of 1870-71	9,275
Grant for 1871-72	10,860
Estimate for 1872-73	10,860

20. The total estimate passed for "Customs" charges is Rupees 1,69,400 against Rupees 1,67,077 the actuals of 1870-71, and Rupees 1,68,000 the grant for 1871-72.

21. Salt.—The Board estimate the charges under "Salt" at Rs. 17,49,900, inclusive of Rupees 2,39,000 for "Petty Construction and Repairs" and "Petty Works connected with manufacture and storing." The estimate is large compared with the actuals of the previous years and the sanctioned grant for the current year; but under the circumstances clearly set forth by the Board in paragraphs 39 to 48 of their Proceedings, it is not susceptible of any material reduction. The increase occurs chiefly in the items noted in the margin.

	RS.
Actuals of 1870-71	12,33,653
Grant for 1871-72...	15,00,000
Estimate for 1872-73	17,49,900

—	Actuals of 1870-71.	Grant for 1871-72.	Board's Estimate for 1872-73.
	RS.	RS.	RS.
Purchase and salt manufacturer's share	7,99,965	9,83,800	11,00,000
Covering and storing	76,579	1,00,000	1,27,600
Gathering spontaneous salt ..	819	4,000	17,900
Contingencies	14,027	12,000	18,000

22. The Board point out that the stock of salt in the Chingleput, Kistna, and Tanjore Districts is very low, and that it requires to be largely replenished, and the Government note that in Tinnevelly also the supply is insufficient. The deficiency appears to have been caused by the small manufacture in 1870-71, which amounted to only Indian Maunds 54,45,601 against an average of nearly 80 lakhs of maunds in the previous four years, and 82,40,531 maunds in 1869-70. The necessity for prompt action towards securing a larger stock is very clear, and the reduced grant of Rs. 9,83,800 for the current year will little more than suffice for an outturn corresponding with that of 1869-70. Any reduction in the estimate for 1872-73 will seriously embarrass the department to the detriment of the revenue, which is estimated at 130 lakhs. These considerations are equally applicable to the higher estimate of Rupees 1,27,600 for storing, as the cost under this head will increase with reference to the larger quantity proposed to be manufactured. The Board's estimate of Rupees 17,900, for gathering or destroying spontaneous salt, is large. In none of the past five years has the actual expenditure exceeded Rupees 8,500,

and the estimate will be reduced to Rupees 15,000, making sufficient allowance for the exceptional quantity of spontaneous salt likely to be stored in the Kistna and Tanjore Districts. The estimate for contingencies will be reduced from Rupees 18,000 to Rupees 15,000 with reference to the actuals of 1870-71.

23. The next item of importance in connection with the Salt Department, which requires careful consideration, is "Petty Construction and Repairs," including petty manufacturing works. The actual expenditure in 1870-71 amounted to Rupees 1,01,237, and the grant for the current year is Rupees 1,52,000. The Collectors estimate their requirements for next year at Rupees 2,39,000, and the Board, in accepting this estimate, remark that the result of the reduced grants sanctioned by the Government of India has been "the postponement of several improvements deemed to be urgent by the District Officers." The expenditure under this head in the first seven months of the current year amounted to Rupees 46,994 against Rupees 21,190 in the corresponding period of 1870-71, and as the bulk of the repair expenditure falls in the later part of the financial year there is every probability of the grant for the current year being fully utilized. The Government, therefore, resolve to accept the estimate of the District Officers and the Board as to the requirements of the case, and to enter the full sum of Rupees 2,39,000 for salt works and improvement and maintenance of approaches to the depôts in the proportions noted in the margin. The proposal of the Board of Revenue in their Proceedings, dated 20th October last, No. 4,446, to relieve the Local Funds of the cost of salt roads has been negatived in the Financial Order of Government, dated 27th November 1871, No. 694. The other items under "Salt" require no special remark. The estimates compare reasonably with the actuals of previous years and the sanctioned grants for the current year. The total estimate under this head now passed is Rupees 17,44,000. The Government of India have usually reduced the local estimate with reference to the actuals of previous years; but the result is that essentially necessary improvements are postponed from year to year, in order to approximate the actual expenditure to the reduced grant.

	Rs.
Petty works connected with manufacture and storing	63,000
Petty Construction and Repairs ...	1,76,000
	2,39,000

24. The attention of the Supreme Government will, therefore, again be solicited, through the Financial Department, to the special requirements of the Salt Department, and they will be requested to sanction the grant desired for next year, in order that the deficiency in stock may be supplied, and facilities given for the developement of the trade.

25. STAMPS.—The Board's total estimate of Rupees 1,70,540 under "Stamps" exceeds the grant for the current year by Rupees 540 in consequence chiefly of the current year's estimate on account of contingencies having been raised from Rupees 2,500 to Rupees 3,500 with reference to the actuals of 1870-71. Any such small increase in minor items can be met from savings under the general head, and current year's estimate will therefore be repeated for next year.

	Rs.
Actuals of 1870-71	1,63,856
Grant for 1871-72	1,70,000
Estimate for 1872-73	1,70,540

26. ADMINISTRATION—*Board of Revenue.*—The increase of Rupees 832 in the estimate of Rupees 2,63,400 for the Board of Revenue over the grant for the current year is the combined result of a saving of Rupees 1,568 under furniture and other sundry items, and of an increase of Rupees 2,400 to provide for the higher rate of salary of Rupees 1,000 per mensem for the Head Sheristadar as recently sanctioned by the Secretary of State. The estimate is passed at Rupees 2,63,400. The large difference between this sum and the actuals of 1870-71 is apparently owing to the absence in the latter year of some of the Members and of the Secretary on leave or on other duty.

	Rs.
Actuals of 1870-71	2,35,248
Grant for 1871-72	2,62,568
Estimate for 1872-73	2,63,400

27. The total estimate now passed under the heads which strictly constitute the charges of the Revenue Department, and are debitable to "General Services," amounts to Rupees 69,95,800. It exceeds the current year's grant by Rs. 2,17,312 as shown below. Of this amount, the sum of Rupees 7,65,400 is debitable to "Law and Justice," as already specified in paragraph 15:—

Items.	Actuals of 1870-71.	Grants for 1871-72.	Budget Estimate for 1872-73 as now passed.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	2,31,020	2,45,000	2,30,000	.....	15,000
Land Revenue	37,58,785	41,12,920	41,02,400	.....	10,520
Abkári	3,12,785	2,75,000	2,81,600	6,600	.....
Assessed Taxes	31,304	45,000	35,000	.....	10,000
Customs	1,67,077	1,68,000	1,69,400	1,400	.....
Salt	12,33,653	15,00,000	17,44,000	2,44,000	.....
Stamps	1,63,856	1,70,000	1,70,000	.....	.....
Administration	2,35,248	2,62,568	2,63,400	832	.....
Total...	61,33,728	67,78,488	69,95,800	2,52,832	35,520

28. 24, "MISCELLANEOUS."—The estimates for the items under 24, "Miscellaneous," usually budgeted by the Board of Revenue, amount to Rupees 2,05,280, and on the whole there is a saving of Rupees 4,380 on the grant for the current year. The table given in paragraph 56 of the Board's Proceedings shows that the estimates do not in any case exceed the current year's grants, and, as compared with the actuals of previous years, they call for no remark except in regard to "District Tappal Establishments," and "Agricultural Exhibitions." The expenditure under the former head has gradually decreased since 1867-68, in consequence apparently of the transfer of the District Postal Service in some of the districts to the Imperial Postal

	Rs.
Actuals of 1870-71	1,71,868
Grant for 1871-72	2,09,660
Estimate for 1872-73	2,05,280

Years.	Actual expenditure.
	Rs.
1867-68	1,11,397
1868-69	1,08,118
1869-70	1,01,281
1870-71	99,715

Department. It is also in contemplation to transfer to that department the cost of several Delivery Peons, amounting to Rupees 6,600, and, under these circumstances, the estimate will be reduced to Rupees 1,06,000, which, the Government observe, is little more than the aggregate of the estimates submitted by the Collectors with reference to local requirements. The greater portion of the provision under the second head, or Rs. 20,000, is on account of the Sydapet Farm, the remaining 4,000 Rupees being for the cattle shows usually held in the Nellore District. The Board's statement of the actuals of previous years do not include the Sydapet Farm-working charges, and as the operations at the Farm have been recently extended, and their further extension in connection with the branch Farms in the districts is under contemplation, as explained in the Proceedings of Government, dated 22nd September 1871, No. 1,657, the Government are of opinion that the Collector's estimate of Rupees 25,000 had better be retained. The last item being provision for "sanitary arrangements during festivals" will be struck out. It will be considered in the Financial Department whether the charges under that head should not be met from "Local Funds."

Proceedings, dated 12th December 1871, No. 2,099.

In including the usual grant Rupees 10,000 for travellers' bungalows in the present budget, the Board seem to have overlooked the Financial Resolution of the Government of India, dated 3rd February 1871, No. 626, communicated with the Proceedings of this Government, dated 9th March 1871, No. 423, under which "all charges against Imperial Revenue" on account of bungalows not maintained in foreign States must cease. This item also will therefore be struck out. Separate orders have been issued on the subject in Proceedings dated 13th December 1871, No. 2,102. The aggregate of the estimates passed under the other item is, as shown below, Rupees 1,87,400 :—

Items.	Actuals of 1870-71.	Grants for 1871-72.	Estimates for 1872-73 now passed.
	RS.	RS.	RS.
Charges for remitting Treasure beyond the district ...	19,000	20,000	19,000
Grant-in-aid to Native Choultries	10,092	10,200	10,200
Charges for Stamping Weights and Measures	4,663	6,000	6,000
District Tappal Establishment	99,715	1,12,000	1,06,000
Do. Country Stationery and Saderward	1,894	2,380	2,000
Establishment for the registration of Births and Deaths ..	10,185	10,260	10,200
Agricultural Exhibitions and Sydapet Farm	11,784*	25,000	29,000
Freight and landing charges	2,591	5,000	3,000
Charges for transmission of Agricultural Implements ...	.....	1,000	1,000
Rain Gauges for districts	.....	1,000	1,000
Total...	1,59,924	1,92,840	1,87,400

29. The attention of the Accountant-General will be requested to paragraphs 58 and 59 of the Board's Proceedings. The provision of Rupees 25,000 for work connected with the Census, which will remain to be completed next year, should be entered in the budget. As the Board remark, it is difficult to estimate the cost precisely; but every care will be taken to guard against extravagant or unnecessary expenditure.

* Exclusive of Farm-working charges.

30. *Treasury and Preventive Guards.*—The estimate for Treasury and Preventive Guards, amounting to Rupees 3,39,675, according to the list furnished to the Board by the Inspector-General of Police, is passed.

31. Provincial Services. *Printing.*—Under the circumstances stated in paragraph 62 of their Proceedings, the Board's estimate of Rupees 67,800 for Printing Establishments in the Provinces and for printing Selections from the Board's records is approved. The increase over the current year's grant is chiefly the cost of the printing-machines to be supplied to three districts, and of the extra establishments required for the performance of additional work.

	RS.
Actuals of 1870-71	58,370
Grant for 1871-72...	60,000
Estimate for 1872-73...	67,800

32. *Petty Construction and Repairs.*—The estimates of Rupees 5,500 and 12,300 are passed for "Petty Construction and Repairs" under "Land Revenue" and "Customs," respectively. The actuals under the latter head in the last two years are much below the estimate; but, as the Board state that a number of huts for Choukey Offices and Police Guards "have been urgently needed for years past" in the South Arcot and Tanjore Districts, it will not be disturbed, and the Board will submit the detailed list of the works as soon as possible.

	Land.	Customs.
Actuals of 1870-71	2,225	4,521
Grants for 1871-72	8,000	2,000
Estimates for 1872-73 ...	5,500	12,300

33. The budget as now revised will be transmitted to the Accountant-General.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Read also the following :—

Letter from R. TAYLOR, Esq., Officiating Accountant-General, to the Secretary to the Board of Revenue, dated Fort Saint George, 2nd July 1872, No. 2,629.

With reference to paragraph 27 of the Proceedings of Government, No. 2,161, dated the 21st December last, I have the honour to inform you that, with the exception of the retrenchments noted in the margin, the remaining items have been sanctioned by the Government of India as the Budget grant for the current year.

	RS.
Land Revenue	6,200
Customs	4,400
Excise	21,600
Salt	2,44,000
Stamps...	50,000

2. The first item may be retrenched from the provision* for postage charges and the second from the salary of the Collector of Madras, as the permanent incumbent is on furlough.

* Rupees 1,77,920 against Rupees 1,63,304 actuals of 1871-72.

3. Under excise, the retrenchment can be made from the provision for the purchase and manufacture of arrack.

4. In respect to salt, *vide* Proceedings of the Local Government, No. 301, dated 13th March last, F. D.; while under stamps the reduction has been made in the aggregate and this office possesses no details thereof.

5. With reference to the sums passed in paragraph 28 of the Local Government's Proceedings of the 21st December, I have to state that the provision of Rupees 19,000 for remittance charges and of Rupees 3,000 for freight and landing charges have alone been retained under 24, Miscellaneous, the others being transferred as follows:—

	Rs.	
District Tappal Establishment and Contingencies	1,08,000	To Government of India, Postal Department.
Agricultural Exhibitions and Sydapet Farm	29,000	To Grant 16, Minor Department.
Grant-in-aid to Native Choultries	10,200	To Provincial Services.
Stamping Weights, etc.	6,000	
Registration of Births, etc.	10,200	
Transmission of the Agricultural Implements.	1,000	
Rain Gauges.	1,000	

Proceedings of the Madras Government, dated 1st July 1872, No. 1, Revenue Department.

Read Proceedings of the Madras, dated 6th June 1872, No. 753, Financial Department.

No. 12. Read letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort St. George, dated Fort William, 21st May 1872, No. 3,505 (Accounts):—

I am directed to communicate the following orders on the estimates for the Madras Presidency for 1872-73:—

Revenues and Receipts.

Land Revenue.—The local estimate has been raised from £4,455,000 to £4,532,000 in consequence of the postponement to 1872-73 of the payment of £77,000 which was due in 1871-72.

Assessed Taxes.—From the estimate of £75,000, one-tenth has been struck off on account of the exemption of incomes below Rupees 1,000, and the amount taken at £68,000 in a round sum.

Customs.—The local estimate of £303,000 being considered low, it has been raised to £310,000.

Charges.

Land Revenue.—The local estimate of £431,700 has been reduced to £428,000 in a round sum.

Excise.—The estimate is £28,160, but with reference to the actuals of past years, a sum of £26,000 has been granted under this head.

Stamps.—The Stationery charges provided for under this head have been transferred to "Administration," and the grant fixed at £12,000.

Mint.—The local estimate of £6,795 has been reduced by £395 to turn the whole grant into even thousands.

Post Office.—The charges on account of District Post having been transferred from "Miscellaneous" to Post Office, a sum of £10,800 has been provided for under the latter head.

Administration.—To the local estimate of £130,388 have been added the Stationery charges amounting to £8,253, and the grant fixed at £138,900 in a round sum.

Minor Departments.—The local estimate is £16,257, or deducting £2,335 transferred to Provincial Services on account of Central and other Museums, £13,922. To this £5,790 have been added by transfer from "Miscellaneous," and the grant fixed at £19,000 in a round sum.

Law and Justice.—The local estimate of £374,064 being considered high, the amount has been fixed at £365,000.

Marine.—The local estimate is £7,450. From this £1,000 have been transferred to Provincial Services on account of Light-house charges, and the grant fixed at £6,200 to round the *whole* grant to even thousands.

Superannuations.—From the original estimate of £214,911 has been deducted the sum of £21,850 provided for Police pensions, and the grant fixed at £190,000 in a round sum.

Separate orders will be issued regarding allotments for Provincial Services; those regarding miscellaneous have already been passed.

For other heads of receipts and charges the Accountant-General's final estimates have been adopted in round sums.

With the above modifications, the sanctioned estimate for Madras for 1872-73 will stand as in the annexed Statement.

Madras Estimate for 1872-73.

Revenues and Receipts.	Local. Original.	Local. Final.	Sanctioned.	Expenditure.	Local. Original.	Local. Final.	Sanctioned.
	£	£	£		£	£	£
Land Revenue..	4,455,000	4,532,000	4,532,000	Interest on Service Funds and other Accounts	75,045	78,345	78,300
Tributes	344,600	346,600	346,600	Refunds and Drawbacks	26,742	26,742	27,000
Forest	45,000	45,000	45,000	Land Revenue ...	431,720	431,720	428,000
Excise	570,000	570,000	570,000	Forest	38,100	38,100	38,100
Assessed Taxes..	69,000	75,000	68,000	Excise	28,160	28,160	26,000
Customs	303,000	303,000	310,000	Assessed Taxes ...	3,500	3,500	3,500
Salt...	1,300,000	1,300,000	1,300,000	Customs...	16,940	16,940	16,500
Stamps	400,000	400,000	400,000	Salt	174,400	150,000	150,000
Law and Justice.	95,450	95,450	95,400	Stamps and Stationery	25,253	25,253	12,000
Marine	6,270	6,270	6,300	Mint	6,795	6,795	6,400
Interest	23,644	23,000	23,000	Post Office	.....	.....	10,800
Miscellaneous...	244,037	244,000	244,000	Administration ...	130,388	130,388	138,900
				Minor Departments.	16,257	16,257	19,700
				Law and Justice ...	374,064	374,064	365,000
				Marine	7,450	7,450	6,200
				Ecclesiastical ...	40,816	40,816	40,000
				Medical...	32,126	30,800	30,800
				Political	10,304	10,304	10,300
				Allowances	278,293	278,293	278,000
				Superannuation ...	214,911	196,325	190,000
				Miscellaneous ...	85,793	74,993	41,400
				Allotments for Provincial Services...	755,703	755,703	785,000
Total...	7,856,001	7,940,320	7,940,300	Total...	2,772,760	2,720,948	2,701,900

(A true Copy.)

(Signed) R. H. HOLLINGBERY,
Asst. Secy. to the Govt. of India.

Copy of the above letter and of the statement forwarded to the Comptroller-General and the Accountant-General, Madras, for information and guidance.

No. 13. Order thereon, 6th June 1872, No. 753.

The Accountant-General is requested to communicate to the Heads of the several Departments concerned, the grants sanctioned by the Government of India for 1872-73.

2. Copy of the foregoing letter will be furnished to each of the following Departments:—

Revenue Department.
Judicial ,,
Public ,,
Political ,,
Marine ,,
Ecclesiastical ,,

(True Extract.)

(Signed) R. S. ELLIS,
Chief Secretary.

Order thereon, 1st July 1872, No. 1.

Communicated to the Board of Revenue, the Director of Revenue Settlement, the Superintendent of Revenue Survey, the Second Member of the Board in charge of the Inam Commission, and the Government Quinologist, for their information.

(True Extract.)

(Signed) C. A. GALTON,
Acting Under Secretary to Government.

To the Board of Revenue.

The above papers containing the Reviews by the Board and Government on the Revenue Budget Estimates for 1872-73, and the alterations made by the Government of India, will be communicated to all Collectors for their information and guidance.

2. The subjoined table shows the amounts originally estimated by the Collectors, the alterations proposed by the Board and Government, and the sums finally sanctioned by the Government of India.

Items.	As estimated by Collector.	As revised by the Board.	As sanctioned by Local Government.	As sanctioned by Government of India.
	RS.	RS.	RS.	RS.
Receipts.				
I.—Land Revenue	435,14,651	439,00,000	445,00,000	452,70,000
IV.—Excise on Spirits and Drugs	56,45,285	57,00,000	57,00,000	57,00,000
V.—Assessed Taxes	6,04,700	6,90,000	6,90,000	6,80,000
VI.—Customs... {Sea ... ... {Land	27,91,310	28,50,000	28,50,000	29,00,000
VII.—Salt	1,66,000	1,80,000	1,80,000	2,00,000
IX.—Stamps ... {General ... ... {Court Fee	135,50,935	130,00 000	130,00,000	130,00,000
	16,43,557	15,00,000	16,00,000	16:00,000
	23,63,210	24,00,000	24,00,000	24,00,000
Total...	702,79,648	702,20,000	709,20,000	717,50,000
GENERAL SERVICES. *Charges.*				
3, Refunds ... {Land Revenue, etc. ... ... {Drawbacks (Customs) ...	1,60,240	2,24,000	2,00,000	1,94,000
	36,000	36,000	30,000	36,000
4, Land Revenue	33,07,190	34,28,410	33,37,000	33,30,000
6, Excise on Spirits and Drugs	2,79,450	2,81,600	2,81,600	2,60,000
7, Assessed Taxes	25,420	35,000	35,000	35,000
8, Customs ... {Sea ... ... {Land	1,58,660	1,58,540	1,58,540	1,54,100
	11,260	10,860	10,860	10,900
9, Salt	18,21,968	17,49,900	17,44,000	15,00,000
11, Stamps. {General ... ... {Court Fee...	1,04,841	1,02,540	1,02.000	78,000
	68,550	68,100	68,000	42,000
15, *Administration and Public Department.* Board of Revenue	...	2,63,400	2,63,400	2,63,400
Total ...	59,73,579	63,58,250	62,30,400	59,04,200
16, *Minor Department.* Agricultural Exhibitions and Sydapet Farm...	29,220	24,000	29,000	29,000
24, *Miscellaneous.* Charges for remitting treasure beyond the district	17,000	19,000	19,000	19,000
Landing charges, Madras Sea Custom Office	5,000	3,000	3,000	3,000
Government of India, Postal Department. District Tappal Establishment	1,05,576	1,12,000	1,06,000	1,06,000
Do. Country Stationery and Saderward	2,590	2,000	2,000	2,000
Provincial Services. Grant-in-aid to Native Choultries	10,200	10,200	10,200	...
Stamping Weights and Measures	7,486	6,000	6,000	...
Registration of Births and Deaths ...	10,260	10,260	10,200	...
Transmission of the Agricultural Implements	...	1,000	1,000	...
Rain Gauges for Districts	...	1,000	1,000	...

3. The accompanying printed statement prepared in the Board's Office with reference to the final sanction of the Government of India represents the distribution of allotments under each head and in each district for the year 1872-73. Collectors are requested to adopt the figures therein entered in their monthly Progress Statement submitted to the Board.

4. Although the estimates for the charges under "Purchase of Salt and Manufacturers' share" have been reduced, Collectors should not hesitate to allow the manufacture of the full quantity of salt required. Applications for any increase in the grant will be duly attended to.

5. The provision made by Collectors for the grant-in-aid to Public Bungalows has been disallowed by the Government under the orders of the Government of India, and the provision for sanitary arrangements during festivals has also been struck out, it being a charge pertaining to Local Funds.

6. Of the several items which usually appeared under "24, Miscellaneous" only two, viz., "Charges for remitting Treasure beyond the District" and "Freight and Landing charges" still appear under that head, the others* having been transferred to Provincial Services. The charges in connection with the District Post have also been transferred to the Government of India, Postal Department. All these changes are noticed in the Budget Statement herewith circulated, and Collectors are requested to adopt the classification therein shown in their Progress Reports sent hereafter.

* Grant-in-aid to Native Choultries.
Stamping Weights and Measures.
Registration of Births and Deaths.
Transmission of Agricultural Implements.
Rain Guages for Districts.

(A true Copy and Extract.)

Secretary.

To all Collectors, with statement.

Copy to the Chief Secretary to Government, R. D., with statement.
,, to the Accountant-General, with do.
,, to the Superintendent of Stamps, with do.
,, to the Director of Revenue Settlement, with do.
,, to the Superintendent of Revenue Survey, with do.

Rev 2752

Rev. 1872. Sept.

Board of Revenue,

MADRAS.

PROCEEDINGS, 8TH AUGUST 1872, No. 1,522.

Dept 17 Aug 1872 Encl.

Received 19th August 1872.

AUGUST.

No. 1,522.

Revenue Budget Estimates for 1872-73.—Papers containing reviews by Board and Government on—and alterations made by Government of India in them, communicated to all Collectors, with remarks. M. 123

Comd. & H. Finance

Dept. J.H. 20 Aug.

I to the Financial Dept. dtd 23 Aug 72.