M.R.O. 1—77,006—8-6-37.

(1) Number of pages 28.

(2) Date of repair 13-7-38.

(3) Initials of the [illegible]ferencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 450 Press Mis.
19-20.

Dated 9-7- 18 63

19-20 15/16

Not to be folded or roughly handled

No. 19. Read the following letter from E. H. LUSHINGTON, Secretary to the Government of India, Financial Department; to the Chief Secretary to the Government of Madras, dated Fort William, Council Chamber, the 23rd June 1863, No. 2,756.

I am directed to acknowldege the receipt of your letter, No. 119, dated 24th February 1863, submitting the Budget Estimates of the expected Revenue and Expenditure of the Madras Presidency for the current official year 1863-64, and to communicate to you, for the information of His Excellency the Governor in Council, the following observations of the Government of India on the estimate of expenditure. The remarks on the estimate of the Revenue will form the subject of another communication.

B I, 1, Land Revenue, including Forest and Abkarry.

2. The estimated expenditure under this head amounts to Rupees 52,12,354. It has been reduced to Rupees 48,38,000. The difference consists chiefly in the disallowance of Rupees 3,01,296, provided for Village establishments. It is explained that this charge was omitted to be provided for in the Budget for 1862-63, and that a Supplementary Estimate for the same would be submitted. When an explanation is received of the nature of this charge and of the necessity for it, the propriety of making provision for the expenditure will be considered. The excess estimated for deputation allowances under Miscellaneous charges over the sum estimated in 1862-63, and which is not explained, amounting to Rupees 5,373, has been struck out from the provision under "Collectors, &c." So is the excess estimated under "other items" of Miscellaneous charges of the Revenue Settlement, where Rupees 18,665 are provided against Rupees 4,000 in 1862-63, and no explanation is offered for the large increase. The estimate of Revenue Surveys has likewise been reduced by Rupees 20,000 on account of the very large provision made for purchase of instruments, &c. (Rupees 31,000 against Rupees 10,000 in 1862-63), pending explanation of the cause of increase. Lastly, the estimate of Forest charges under "Sayer" has been exhibited under a separate head of "Forest Department," and the Miscellaneous charges amounting to Rupees 32,560 have been transferred to B IV, Miscellaneous, "Sayer," as a separate head of account has been abolished.

B I, 3, Customs.

3. There is a large sum of Rupees 27,564 provided for Land Customs establishments against Rupees 16,067 in 1862-63 This is said to be the result of Mr. Pelly's revision of the existing establishments, and cannot be allowed until a report based upon the recommendations of Mr. Pelly shall have been received and considered, as the increase is very large. The local estimate of Customs charges has been accordingly reduced and admitted at Rupees 1,84,000.

B I, 4, Salt.

4. In a telegram, dated 1st April 1863, the Secretary to the Government of Madras, in the Revenue Department, stated that the Salt estimate might be reduced by two lacs and a half, and in a subsequent telegram, dated the 29th idem, he advised that the item of Rupees 32,000 provided for Inspector General of Salt might be struck out. The Salt estimate has been reduced accordingly, and passed for a round sum of Rupees 15,88,000.

B IV, Miscellaneous.

5. The local estimate, with the addition of Rupees 32,560, transferred from the abolished head of Sayer, amounts to Rupees 2,84,269, but this additional charge may be met from the provision of Rupees 25,000 for "other items (unforeseen charges)" and the large estimate for exhibitions, purchase of types, &c. The grant has been passed at Rupees 2,59,000. But explanation is required of the causes of the increase under Tappal establishments which shows a very large excess.

B V, Contingencies, Special and Temporary.

6. A sum of Rupees 1,500 has been estimated under this head, a little more than a moiety of which is on account of 4 tea manipulators expected from the North-Western Provinces. The proper place in the Budget for this charge is under F IX, Miscellaneous, to which it has accordingly been transferred, and the grant fixed at Rupees 1,000.

F II, Salaries and Expenses of Public Departments.

7. The local estimate for this head amounts to Rupees 19,20,811, to which has to be added Rupees 83,130 for value of Stationery Stores from England, making together Rupees 20,03,941. This has been reduced to Rupees 19,49,000. The difference disallowed is made up of the following reductions:—The maximum salaries of the 1st and 2nd Assistants to the Deputy Auditor and Accountant General have been provided, although the present incumbents cannot draw them this year. Rupees 6,000 may therefore be struck out on that account. Under "Stationery," the provision for "purchase of Stationery" is large, and the excess is explained to be owing to high rates in the Commissary General's estimates. This explanation is insufficient, and the excess, Rupees 5,000, is struck out. A sum of Rupees 34,800 is provided for salary of Chaplains returning from England and of Assistant Chaplains newly arrived till appointment. There is no similar provision in 1862-63, and the actual expenditure of 1861-62 exhibits no charge on that account. The item has therefore been disallowed. Lastly, a sum of Rupees 9,125 has been struck out from the estimate of Printing charges, which is very high.

F III, Law and Justice.

8. The local estimate of Rupees 42,30,507 has been reduced to Rupees 40,00,000. The Madras Government holds out expectations of a reduction in the establishment of the High Court, which is said to be undergoing revision. Rupees 25,000 provided under "Law Officers," for compensation to the Advocate General for professional losses sustained by him by his extra duties in the settlement of the claims against the Estate of the late Nabob of the Carnatic, has been transferred to "Political Agencies and other Foreign Services." For contingencies and travelling allowances of Officers and establishments, the large sum of Rupees 15,870 has been provided under "Mofussil Courts of Small Causes," which is reduced by Rupees 5,000. The sum of Rupees 75,324, being the proportion of the cost of Village establishments, added to "Criminal Courts," has been struck out for the same reason as that assigned under "Land Revenue, Forest and Abkarry," and the provision for Jail Guards has been reduced by Rupees 31,000, in reference to your last revised estimate of Police charges. The remainder of the difference between the local estimate and the sanctioned grant under this head, will, it is expected, be met by a reduction of the number of District Moonsiffs' Courts consequent on the establishment of Mofussil Small Cause Courts. This reduction has, as stated in your letter, been facilitated by the "measure which has been recently introduced into the Local Legislature for investing Moonsiffs "and other Judges with Small Cause Court Jurisdiction."

F VI, Political Agencies and other Foreign Services.

9. The local estimate under this head has been accepted in full, at a round sum of Rupees 1,20,000, which is raised to Rupees 1,45,000 by the addition of the sum transferred from Law and Justice on account of compensation to the Advocate General.

F IX, Miscellaneous.

10. The local estimate is for Rupees 10,13,157, which by the deduction of Rupees 5,09,800 provided for loss by difference of exchange on Railway transactions, already provided for in the Public Works grant, and the addition of Rupees 5,000 for Stores, and Rupees 768 for tea manipulators, transferred from B V, Contigencies, is converted into Rupees 5,09,125; and this has been reduced to Rupees 4,60,000 on account of the very large provision for allowances to junior

Proceedings of the Madras Government, Financial Department,
11th July 1863.

Civil Servants attached to the College and their house-rent, and sundry other items. There is besides a reserve of Rupees 50,000, which will be available to cover deficiencies under other items.

F X, Civil Contingencies, Special and Temporary.

11. For similar reasons, the estimate of your Government under this head, viz., Rupees 43,536, has been reduced to Rupees 35,000.

G I, Interest.

12. The estimate for Interest has been accepted in full at a round sum of Rupees 7,92,200.

Annexed is the usual Statement completed for those heads, the grants for which have been settled. The grants for Army, Marine, Public Works, Police and Education, Science and Art, will be communicated to you separately at an early date. The estimate for works of internal improvement and public convenience will be found included in the grant for Public Works.

13. The grants now passed include all charges which were sanctioned upon separate applications received previously to the 30th April last.

14. In conclusion, I am desired to express the satisfaction of the Supreme Government at the careful manner in which the estimates here reviewed have been prepared, and to convey to the Madras Government the thanks of His Honor the President in Council for the care which has been bestowed on their revision.

Copy to the Auditor General of India.
" Deputy Auditor and Accountant General, Madras.
" Civil Paymaster, Madras.

MADRAS.

General Abstract of Expenditure for the year ending 30th April 1864.

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		A.	RS.	RS.
		ALLOWANCES, REFUNDS & DRAWBACKS.		
		Allowances...		
		Refunds...	2,07,200	
		Drawbacks...	64,700	
		Total	2,71,900	2,72,000
		B.		
		CHARGES AGAINST INCOMES.		
		I. REVENUE DEPARTMENT.		
		1.		
		LAND REVENUE Including FOREST AND ABKARRY.		
		Board of Revenue...	2,45,130	
		Commissioners and their Assistants...		
		Financial...		
		Revenue...		
		Collectors and their Assistants...	33,00,344	
		Political Agents and their Assistants...		
		Superintendents and their Assistants...		
		Residency Civil Office...		
		Commission on Collections of Land Revenue... ...		
		Ditto of Capitation Tax...		
		Revenue Settlement...	6,44,502	
		Ditto Survey...	5,23,629	
		Surveyor's Office and Land Office...		
		Sayer	32,560	
		Forest Revenue...	2,71,189	
		Abkarry...	1,95,000	
		Printing Charges...		
		Total.....	52,12,354	48,38,000
		2.		
		ASSESSED TAXES.		
		Income Tax—Salaries, Establishments and Contingencies...	55,069	55,000
		3.		
		CUSTOMS.		
		Board of Customs...		
		Commissioners, &c...		
		Collectors, &c...	1,91,007	
		Reporter of External Commerce...		
		Deputy Registrar, Clerk, &c...		
		Tobacco..		
		Hard Fees...		
		Miscellaneous...	3,884	
		Total...	1,94,891	1,84,000

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		4.	RS.	RS.
		SALT.		
		Board...		
		Controller or Inspector General...	32,000	
		Commissioners and Assistants...		
		Collectorates and Agencies...	3,94,796	
		Charges for the provision of Salt,..	14,43,387	
		Commission on collection of Salt Tax...		
		Chowkies including Preventive Establishments...		
		Western Bonded Golahs...		
		Golahs...		
		Total.....	18,70,183	15,88,000
		5.		
		OPIUM.		
		Board...		
		Commissioners and Deputies...		
		Agencies...		
		Total.....		
		6.		
		STAMPS.		
		Salaries, Establishments and Contingencies... ...	33,296	
		Discount on sale of Stamps...	79,470	
		Miscellaneous...	4,750	
		Stores from England...	50,000	
		Freight on ditto...		
		Total.....	1,67,516	1,68,000
		7.		
		MINT.		
		Mint Committee...		
		Mint Master and Establishment...	68,380	
		Assay Master and Establishment...	30,000	
		Police Guard...		
		Stores from England...	30,000	
		Freight on ditto...		
		Miscellaneous..	1,31,000	
		Contingencies...		
		Total.....	2,59,380	2,59,000
		8.		
		POST OFFICE.		
		9.		
		ELECTRIC TELEGRAPH.		
		II. ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.		
		Territorial and Political Pensions...		
		Pensions exceeding 20,000 Rupees per annum...	5,95,080	
		Do do. 5,000 do. do... ...	4,81,823	
		Do less than 5,000 do. do... ...	10,35,113	
		Compensations...	5,250	
		Enamdars...	17,02,373	
		Miscellaneous...		
		Revenue of Alienated Lands...		
		Annuities to Landed Proprietors...		
		Total.....	38,19,639	38,20,000

No. of Grant.	Page of Estimate	Service.	Local Estimate.	Sanctioned by the Govt. of India.
			Rs.	Rs.
		III, ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.		
		Village and Pergunnah Wuttundars...		
		Village Expenses...		
		Devusthans....		
		Wurshanums...		
		Revenue of Alienated Lands...		
		Charges for Khas Mehals...		
		Miscellaneous...		
		Total.....		
		IV, MISCELLANEOUS.		
		Redemption of Huckdar's Bonds...		
		Law charges of the Revenue Department.. ...	12,000	
		Agricultural Exhibitions...	8,000	
		Charges for remitting Treasure within the District.	19,000	
		District Tappal Establishment...	1,16,849	
		Miscellaneous charges...	95,860	
		Total.....	2,51,709	2,59,000
		V, CONTINGENCIES, SPECIAL AND TEMPORARY.		
		Miscellaneous charges...	1,500	1,000
		TOTALS OF THE SEVERAL CLASSES.		
		A. SERVICES.	2,71,900	2,72,000
		B, I, Section 1	52,12 354	48,38,000
		B, I, „ 2	55,069	55,000
		B, I, „ 3	1,94,891	1,84,000
		B, I, „ 4	18,70,183	15,88,000
		B, I, „ 5		
		B, I, „ 6	1,67,516	1,68,000
		B, I, „ 7	2,59,380	2,59,000
		B, I, „ 8		
		B, I, „ 9		
		B II.		
		B III.	38,19,639	38,20,000
		B IV.		
		B V.	2,51,709	2,59,000
		... ...	1,500	1,000
		Total.....	1,21,04,141	1,14,44,000
		C, ARMY.		
		D, MARINE.		
		E, PUBLIC WORKS.		
		F, I, See E.		

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
			Rs.	Rs.
		FII, SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.		
		Supreme Government...		
		Local Government...	2,56,000	
		Household of Governor General, Governor or Lieutenant-Governor...	88,265	
		Legislative Council...	12,000	
		Resident Councillor...		
		Resident...		
		Chief Commissioner..		
		Commissioner...		
		Secretariat :—		
		Public, Political, Secret and Educational Depts.	1,23,270	
		Foreign Department...		
		Home Department...		
		Financial Department...		
		Judicial Department...		
		Marine Department...		
		Ecclesiastical Department.....		
		Revenue Department...	78,224	
		Military Department	83,517	
		Public Works Department...	26,952	
		Persian Department...		
		Separate Department....		
		Translators to Government...	29,927	
		Uncovenanted Civil Service Examination...	1,500	
		Board of Audit		
		Offices of Audit and Account.		
		Office of Auditor General of India..		
		Postal and Telegraph Departments...		
		Office of Accountant General to the Government of India...		
		Office of Local Deputy Auditor and Accountant General...	1,42,820	
		Loan and Interest Branch...	7,812	
		Treasury Account Branch...	7,854	
		Suitor's Fund and Government Agency Accounts Civil Paymaster's Office...	64,464	
		Government Savings' Bank...	8,760	
		Bank of Bengal, Madras or Bombay for conducting the duties of the Local General Treasury.	14,000	
		Currency Department...	62,364	
		Agent for Government Consignments...		
		Barrack Master...	1,800	
		Board of Examiners...	27,230	
		Stationery including Stores from London...	1,18,858	
		Ecclesiastical Department.....	4,65,812	
		Medical Do.	2,08,817	
		Printing Charges :—		
		Home Department...	1,73,695	
		Financial Do.		
		Foreign Do.		
		Military Do.		
		Public Works Do.		
		Accountant General's Office.....		
		Marine Secretary's Office...		
		Miscellaneous...		
		Total....	20,03,941	19,49,941

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		F III, LAW AND JUSTICE.	RS.	RS.
		High Court, Original Jurisdiction.....	1,72,988	
		Insolvent Debtors' Court...	3,939	
		Coroner's Court...	7,238	
		Law Officers...	77,330	
		House of Correction at the Presidency... ...	52,919	
		Justices of the Peace...		
		Justices Jail...	157	
		Administrator General.....	8,400	
		Presidency Court of Small Causes... ...	75,134	
		Mofussil Courts of Small Causes..... ...	1,64,000	
		High Court, Appellate Jurisdiction... ...	2,60,168	
		Sudder Dewanny and Nizamut Adawlut... ...		
		Judicial Commissioner...		
		Local Commissioner...		
		Civil and Sessions Courts.....	16,78,000	
		Criminal Courts...	9,87,500	
		Commissioners of Circuit...		
		Cantonment Joint Magistrates..		
		Duryaft Cutcherry....		
		Mofussil Jails...		
		Inspection and General Superintendence...	40,212	
		Prisons...	6,50,028	
		Advances...	18,845	
		New Jail at Ootacamund	7,069	
		Local Jail...		
		Convict Settlements...	25,000	
		Miscellaneous...	1,580	
		Convict Labor Fund...		
		Total.....	42,30,507	40,00,000
		F IV, POLICE.		
		F V, EDUCATION, SCIENCE AND ART.		
		F VI, POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.		
		Salaries and Allowances...		
		Establishments...	65,583	
		Medical Charges...	48,299	
		Ecclesiastical Charges...		
		Law and Justice...		
		Police...		
		Contingencies.....		
		Miscellaneous...		
		Durbar Presents...	6,568	
		Allowances to Vakeels at Native Courts for House-rent, &c.		
		Thoshakhana Charges...		
		Total.....	1,20,450	1,45,000
		F VII, SUPERANNUATION AND RETIRED ALLOWANCES AND GRATUITIES FOR CHARITABLE AND OTHER PURPOSES.		
		Annuities		
		Superannuation and Retired Allowances of different Departments...	3,00,324	
		Donation to Service Funds...	13,56,920	
		Charitable Institutions and Gratuities and Donation for Charitable and other Purposes... ..	3,47,509	
		Warden's Official Fund...		
		Miscellaneous...	4,09,537	
		Total.....	24,14,290	24,14,000

Proceedings of the Madras Government, Financial Department,
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No. of Grant.	Page of Estimate	Service.	Local Estimate.	Sanctioned by the Government of India.
		F VIII, See D.	RS.	RS.
		F IX, MISCELLANEOUS.		
		Discount on Bills of Exchange...		
		Subsistence and other allowances to Civil Servants out of employ or prosecuting studies... ...	1,77,540	
		Rewards for Proficiency and travelling allowance for attending Examinations...	36,000	
		Loss by difference of Exchange on transactions with the Home authorities...	7,668	
		Do. by do. of do. on Railway transactions... ...	5,09,800	
		Charges for remitting Treasure...	45,300	
		Loss on Remittances...		
		Conservancy charges...	12,300	
		Stipends of Examiners for conducting the Uncovenanted Service Examination	12,000	
		Ball and Supper in honor of Her Majesty's Birth-day and the New-years-day... ...	8,000	
		Tour of Governor General, Governor or Lieutenant-Governor...	23,951	
		Suppression of Pyracy...		
		Miscellaneous Charges...	1,85,598	
		Total.....	10,18,157	4,60,000
		F X, CIVIL CONTINGENCIES.		
		Special Commissions...	11,206	
		Miscellaneous charges...	32,330	
		Total.....	43,536	35,000
		TOTALS OF THE SEVERAL CLASSES.		
		SERVICES.		
		F II...	20,03,941	19,49,000
		F III...	42,30,507	40,00,000
		F IV...		
		F V...		
		F VI...	1,20,450	1,45,000
		F VII...	24,14,290	24,14,000
		F IX...	10,18,157	4,60,000
		F X...	43,536	35,000
		Total.....	98,30,881	90,03,000
		RECAPITULATION.		
		SERVICES.		
		A & B...	1,21,04,141	1,14,44,000
		C...		
		D...		
		E...		
		F...	98,30,881	90,03,000
			2,19,35,022	2,04,47,000
		G I, INTEREST...	7,92,183	7,92,000
		Grand Total.....	2,27,27,205	2,12,39,000

(Signed) THOMAS PEACHEY,
Principal Assistant Secretary to the Govt. of India.

Proceedings of the Madras Government, Financial Department,
11th July 1863.

No. 20. ORDER THEREON, 11th July 1863, No. 450.

Resolved that a copy of the foregoing letter and its enclosure be furnished to the Deputy Auditor and Accountant General, and that he be requested to communicate to the several Heads of Departments and Officers concerned, the sanction of the Government of India to the grants admitted in the Budget Estimate for 1863-64.

2. Ordered that a copy be also furnished to the Civil Paymaster and to the Departments noted below, in view to the explanation required by the Government of India respecting the several items noticed in their review being furnished to this Department, and to the issue of such orders as may be necessary.

To the Revenue Department.
" Judicial do.
" Public do.
" Ecclesiastical do.
" Political do.
" Public Works do.

(Signed) J. D. SIM,
Secretary to Government.

Ed. T. McMootry.

Corrected Copy of Letter No 2756
To be substituted for the
one of the same number

NO. 2756

FROM E. H. LUSHINGTON, ESQUIRE,

SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT;

TO THE CHIEF SECRETARY TO THE GOVERNMENT OF MADRAS.

Fort William, Council Chamber, the 23rd June 1863.

Financial Department.

SIR,

I AM directed to acknowledge the receipt of your letter, No. 119, dated 24th February 1863, submitting the Budget Estimates of the expected Revenue and Expenditure of the Madras Presidency for the current official year, 1863-64, and to communicate to you, for the information of His Excellency the Governor in Council, the following observations of the Government of India on the Estimate of Expenditure. The remarks on the Estimate of the Revenue will form the subject of another communication.

B. I. 1. LAND REVENUE, INCLUDING FOREST AND ABKARRY.

3. The estimated expenditure under this head amounts to Rupees 52,12,354. It has been reduced to Rupees 48,38,000. The difference consists chiefly in the disallowance of Rupees 3,01,296, provided for Village Establishments. It is explained that this charge was omitted to be provided for in the Budget for 1862-63, and that a Supplementary Estimate for the same would be submitted. When an explanation is received of the nature of this charge and of the necessity for it, the propriety of making provision for the expenditure will be considered. The excess estimated for deputation allowances under Miscellaneous charges over the sum estimated in 1862-63, and which is not explained, amounting to Rupees 5,373, has been struck out from the provision under "Collectors, &c." So is the excess estimated under "other items" of miscellaneous charges of the Revenue Settlement, where Rs. 18,665 are provided against Rs. 4,000 in 1862-63, and no explanation is offered for the large increase. The Estimate of Revenue Surveys has likewise been reduced by Rupees 20,000 on account of the very large provision made for purchase of instruments, &c., (Rupees 31,000 against Rupees 10,000 in 1862-63), pending explanation of the cause of increase. Lastly, the Estimate of Forest charges under "Sayer" has been exhibited under a separate head of "Forest Department," and the miscellaneous charges amounting to Rupees 32,560 have been transferred to B. IV. Miscellaneous. "Sayer" as a separate head of account has been abolished.

B. I. 3. Customs.

5. There is a large sum of Rupees 27,564 provided for Land Customs Establishments against Rs. 16,067 in 1862-63. This is said to be the result of Mr. Pelly's revision of the existing Establishments, and cannot be allowed until a report based upon the recommendations of Mr. Pelly shall have been received and considered, as the increase is very large. The local Estimate of Customs charges has been accordingly reduced and admitted at Rs. 1,84,000.

B. I. 4. Salt.

6. In a Telegram, dated 1st April 1863, the Secretary to the Government of Madras, in the Revenue Department, stated that the Salt Estimate might be reduced by two lacs and a half, and in a subsequent Telegram, dated the 29th idem, he advised that the item of Rupees 32,000 provided for Inspector General of Salt might be struck out. The Salt Estimate has been reduced accordingly, and passed for a round sum of Rupees 15,88,000.

B. IV. Miscellaneous.

10. The local Estimate, with the addition of Rs. 32,560, transferred from the abolished head of Sayer, amounts to Rs. 2,84,269, but this additional charge may be met from the provision of Rs. 25,000 for "other items (unforeseen charges)" and the large Estimate for exhibitions, purchase of types, &c. The grant has been passed at Rs. 2,59,000. But explanation is required of the causes of the increase under Tappal Establishments which shews a very large excess.

B. V. Contingencies, Special and Temporary.

11. A sum of Rs. 1,500 has been estimated under this head, a little more than a moiety of which is on account of 4 Tea Manipulators expected from the North-Western Provinces. The proper place in the Budget for this charge is under F. IX. Miscellaneous, to which it has accordingly been transferred, and the grant fixed at Rs. 1,000.

F. II. Salaries and Expenses of Public Departments.

12. The local Estimate for this head amounts to Rupees 19,20,811, to which has to be added Rupees 83,130 for value of Stationery Stores from England, making together Rupees 20,03,941. This has been reduced to Rupees 19,49,000. The difference disallowed is made up of the following reductions:—The maximum salaries of the 1st and 2nd Assistants to the Deputy Auditor and Accountant General have been provided, although the present incumbents cannot draw them this year. Rupees 6,000 may therefore be struck out on that account. Under "Stationery," the provision for "purchase of Stationery" is large, and the excess is explained to be owing to high rates in the Commissary General's Estimates. This explanation is insufficient, and the excess, Rupees 5,000, is struck out. A sum of Rupees 34,800

is provided for salary of Chaplains returning from England and of Assistant Chaplains newly arrived till appointment. There is no similar provision in 1862-63, and the actual expenditure of 1861-62 exhibits no charge on that account. The item has therefore been disallowed. Lastly, a sum of Rupees 9,125 has been struck out from the Estimate of Printing charges, which is very high.

F. III. Law and Justice.

13. The local Estimate of Rupees 42,30,507 has been reduced to Rupees 40,00,000. The Madras Government holds out expectations of a reduction in the Establishment of the High Court, which is said to be undergoing revision. Rupees 25,000 provided under "Law Officers," for compensation to the Advocate General for professional losses sustained by him by his extra duties in the settlement of the claims against the estate of the late Nabob of the Carnatic, has been transferred to "Political Agencies and other Foreign Services." For contingencies and travelling allowances of Officers and Establishments, the large sum of Rupees 15,870 has been provided under "Mofussil Courts of Small Causes," which is reduced by Rupees 5,000. The sum of Rupees 75,324, being the proportion of the cost of Village Establishments, added to "Criminal Courts," has been struck out for the same reason as that assigned under "Land Revenue, Forest and Abkarry," and the provision for Jail Guards has been reduced by Rs. 31,000, in reference to your last revised estimate of Police charges. The remainder of the difference between the local Estimate and the sanctioned grant under this head, will, it is expected, be met by a reduction of the number of District Moonsiffs' Courts consequent on the establishment of Mofussil Small Cause Courts. This reduction has, as stated in your letter, been facilitated by the "measure which has been recently introduced into the Local Legislature for investing Moonsiffs and other Judges with Small Cause Court Jurisdiction."

F. VI. Political Agencies and other Foreign Services.

14. The local Estimate under this head has been accepted in full, at a round sum of Rs. 1,20,000, which is raised to Rs. 1,45,000 by the addition of the sum transferred from Law and Justice on account of compensation to the Advocate General.

F. IX. Miscellaneous.

16. The local Estimate is for Rupees 10,13,157, which by the deduction of Rs. 5,09,800 provided for loss by difference of exchange on Railway transactions, already provided for in the Public Works Grant, and the addition of Rs. 5,000 for stores, and Rs. 768 for tea manipulators, transferred from B. V. Contingencies, is converted into Rs. 5,09,125; and this has been reduced to Rs. 4,60,000 on account of the very large provision for allowances to junior Civil Servants attached to the College and their house-rent, and sundry other items. There is besides a reserve of Rs. 50,000, which will be available to cover deficiencies under other items.

F. X. Civil Contingencies, Special and Temporary.

17. For similar reasons, the Estimate of your Government under this head, viz., Rupees 43,536, has been reduced to Rupees 35,000.

G. I. Interest.

18. The Estimate for Interest has been accepted in full at a round sum of Rupees 7,92,200.

Annexed is the usual Statement completed for those heads, the grants for which have been settled. The grants for Army, Marine, Public Works, Police and Education, Science and Art, will be communicated to you separately at an early date. The Estimate for works of internal improvement and public convenience will be found included in the grant for Public Works.

19. The grants now passed include all charges which were sanctioned upon separate applications received previously to the 30th April last.

20. In conclusion, I am desired to express the satisfaction of the Supreme Government at the careful manner in which the Estimates here reviewed have been prepared, and to convey to the Madras Government the thanks of His Honor the President in Council for the care which has been bestowed on their revision.

I have the honor to be,

Sir,

Your most obedient servant,

Ed W Lee Secy to the Govt

Secretary to the Government of India.

Copy to the Auditor General of India.

" Deputy Auditor and Accountant General, Madras.

" Civil Pay Master, Madras.

Rec. 24th Feb/65. 41-62

Finance/1863 dept

Rec'd 23rd June 1863
Rd 9th July }

Revenue

No 449

Offer observations on the Budget Estimate of the Civil charges for the Year 1863/64.

Rec'd from the Govt. of India Fin. dept
No 2356
dated 15th June 1863

19-20

Finance

A 17

MADRAS.

General Abstract of Expenditure for the year ending 30th April 1864.

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
		A.	Rs.	Rs.
		ALLOWANCES, REFUNDS & DRAWBACKS.		
		Allowances ...	2,07,200	
		Refunds ...	64,700	
		Drawbacks		
		Total ...	2,71,900	2,72,000
		B.		
		CHARGES AGAINST INCOME.		
		1. REVENUE DEPARTMENTS.		
		—1.—		
		LAND REVENUE, INCLUDING FOREST AND ABKARRY.		
		Board of Revenue ...	2,45,130	
		Commissioners and their Assistants ...		
		Financial ...		
		Revenue ...	33,00,344	
		Collectors and their Assistants ...		
		Political Agents and their Assistants ...		
		Superintendents and their Assistants ...		
		Residency Civil Office ...		
		Commission on Collections of Land Revenue ...		
		Ditto of Capitation Tax ...	6,44,502	
		Revenue Settlement ...	5,23,629	
		Ditto Survey ...		
		Surveyor's Office and Land Office ...	32,560	
		Sayer ...	2,71,189	
		Forest Revenue ...	1,95,000	
		Abkarry ...		
		Printing Charges ...		
		Total ...	52,12,354	48,38,000
		—2.—		
		ASSESSED TAXES.		
		Income Tax—Salaries, Establishments and Contingencies ...	55,069	55,000
		—3.—		
		CUSTOMS.		
		Board of Customs ...		
		Commissioners, &c. ...	1,91,007	
		Collectors, &c. ...		
		Reporter of External Commerce ...		
		Deputy Registrar, Clerk, &c. ...		
		Tobacco ...		
		Hard Fees ...	3,884	
		Miscellaneous ...		
		Total ...	1,94,891	1,84,000

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
		—4.—	Rs.	Rs.
		SALT.		
		Board ...		
		Controller or Inspector General ...	32,000	
		Commissioners and Assistants ..		
		Collectorates and Agencies ...	3,94,796	
		Charges for the provision of Salt ..	14,43,387	
		Commission on collection of Salt Tax ...		
		Chowkies including Preventive Establishments ...		
		Western Bonded Golahs ...		
		Golahs ...		
		Total ..	18,70,183	15,88,000
		—5.—		
		OPIUM.		
		Board ...		
		Commissioners and Deputies ..		
		Agencies ...		
		Total ...		
		—6.—		
		STAMPS.		
		Salaries, Establishments and Contingencies ..	33,296	
		Discount on sale of Stamps ...	79,470	
		Miscellaneous ...	4,750	
		Stores from England ..	50,000	
		Freight on ditto ...		
		Total ...	1,67,516	1,68,000
		—7.—		
		MINT.		
		Mint Committee ...		
		Mint Master and Establishment ..	68,380	
		Assay Master and Establishment ...	30,000	
		Police Guard ...		
		Stores from England ...	30,000	
		Freight on ditto ...		
		Miscellaneous ...	1,31,000	
		Contingencies ...		
		Total ...	2,59,380	2,59,000
		—8.—		
		POST OFFICE.		
		—9.—		
		ELECTRIC TELEGRAPH.		
		II. ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.		
		Territorial and Political Pensions ...		
		Pensions exceeding 20,000 Rs. per annum ...	5,95,080	
		Do. do. 5,000 do. do. ...	4,81,823	
		Do. less than 5,000 do. do. ...	10,35,113	
		Compensations ...	5,250	
		Enamdars ..		
		Miscellaneous ...	17,02,373	
		Revenue of Alienated Lands ...		
		Annuities to Landed Proprietors ..		
		Total ...	38,19,639	38,20,000

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
			Rs.	Rs.
		III.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.		
		Village and Pergunnah Wuttundars ...		
		Village Expenses ..		
		Devusthans ...		
		Wurshanums ...		
		Revenue of Alienated Lands ...		
		Charges for Khas Mehals ...		
		Miscellaneous ...		
		Total ...		
		IV. MISCELLANEOUS.		
		Redemption of Huckdar's Bonds ...	12,000	
		Law charges of the Revenue Department ...	8,000	
		Agricultural Exhibitions ...	19,000	
		Charges for remitting Treasure within the District ...	1,16,849	
		District Tappal Establishment ...	95,860	
		Miscellaneous charges		
		Total ...	2,51,709	2,59,000
		V. CONTINGENCIES, SPECIAL AND TEMPORARY.		
		Miscellaneous charges ...	1,500	1,000

TOTALS OF THE SEVERAL CLASSES.

SERVICES.			
	..	2,71,900	2,72,000
A.	..	52,12,354	48,38,000
B. I. Section 1	..	55,069	55,000
B. I. „ 2	..	1,94,891	1,84,000
B. I. „ 3	...	18,70,183	15,88,000
B. I. „ 4	..		
B. I. „ 5	...	1,67,516	1,68,000
B. I. „ 6	..	2,59,380	2,59,000
B. I. „ 7	...		
B. I. „ 8	..		
B. I. „ 9	...	38,19,639	38,20,000
BII.	..		
BIII.	...	2,51,709	2,59,000
BIV.	...	1,500	1,000
BV.	...		
Total	...	1,21,04,141	1,14,44,000
C. ARMY	..		
D. MARINE	...		

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
			Rs.	Rs.
		E. PUBLIC WORKS ...		
		FI. See E. ...		
		FII. SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.		
		Supreme Government ...		
		Local Government ...	2,56,000	
		Household of Governor General, Governor or Lieutenant-Governor ...	88,265	
		Legislative Council ..	12,000	
		Resident Councillor ...		
		Resident ...		
		Chief Commissioner ...		
		Commissioner ..		
		Secretariat :— ...		
		Public, Political, Secret and Educational Depts....	1,23,270	
		Foreign Department ..		
		Home Department ...		
		Financial Department ...		
		Judicial Department ..		
		Marine Department ..		
		Ecclesiastical Department ..		
		Revenue Department ...	78,224	
		Military Department ...	83,517	
		Public Works Department ..	26,952	
		Persian Department ..		
		Separate Department ...		
		Translators to Government ..	29,927	
		Uncovenanted Civil Service Examination ...	1,500	
		Board of Audit ...		
		Offices of Audit and Account ...		
		Office of Auditor General of India . ..		
		Postal and Telegraph Departments		
		Office of Accountant General to the Government of India ...		
		Office of Local Deputy Auditor and Accountant General ..	1,42,820	
		Loan and Interest Branch ...	7,812	
		Treasury Account Branch ..	7,854	
		Suitor's Fund and Government Agency Accounts ...		
		Civil Pay Master's Office ...	64,464	
		Government Savings Bank ...	8,760	
		Bank of Bengal, Madras or Bombay for conducting the duties of the Local General Treasury ...	14,000	
		Currency Department ...	62,364	
		Agent for Government Consignments ...		
		Barrack Master ..	1,800	
		Board of Examiners ...	27,230	
		Stationery including stores from London ...	1,18,858	
		Ecclesiastical Department ..	4,65,812	
		Medical Do. ...	2,08,817	
		Printing Charges :—		
		Home Department ...	1,73,695	
		Financial Do. ...		
		Foreign Do. ..		
		Military Do. ...		
		Public Works Do. ...		
		Accountant General's Office ...		
		Marine Secretary's Office ..		
		Miscellaneous ...		
		Total ..	20,03,941	19,49,000

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
			Rs.	Rs.
		FIII. LAW AND JUSTICE.		
		High Court, Original Jurisdiction ...	1,72,988	
		Insolvent Debtors' Court ...	3,939	
		Coroner's Court ...	7,238	
		Law Officers ..	77,330	
		House of Correction at the Presidency ..	52,919	
		Justices of the Peace ...		
		Justices' Jail ..	157	
		Administrator General ..	8,400	
		Presidency Court of Small Causes ..	75,134	
		Mofussil Courts of Small Causes ...	1,64,000	
		High Court, Appellate Jurisdiction ..	2,60,168	
		Sudder Dewanny and Nizamut Adawlut ..		
		Judicial Commissioner ...		
		Local Commissioner ..	16,78,000	
		Civil and Sessions Courts ..	9,87,500	
		Criminal Courts ..		
		Commissioners of Circuit ..		
		Cantonment Joint Magistrates ...		
		Duryaft Cutcherry		
		Mofussil Jails ..	40,212	
		Inspection and General Superintendence ...	6,50,028	
		Prisons ..	18,845	
		Advances ...	7,069	
		New Jail at Ootacamund ..		
		Local Jail ..	25,000	
		Convict Settlements ..	1,580	
		Miscellaneous ...		
		Convint Labor Fund		
		Total ...	42,30,507	40,00,000
		FIV. POLICE.		
		FV. EDUCATION, SCIENCE AND ART.		
		FVI. POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.		
		..	65,583	
		Salaries and Allowances ...	48,299	
		Establishments ...		
		Medical Charges ..		
		Ecclesiastical Charges ...		
		Law and Justice ...		
		Police ...	6,568	
		Contingencies ...		
		Miscellaneous ...		
		Durbar Presents		
		Allowances to Vakeels at Native Courts for House Rent, &c.		
		Thoshakhana Charges		
		Total ...	1,20,450	1,45,000
		FVII. SUPERANNUATION AND RETIRED ALLOWANCES, AND GRATUITIES FOR CHARITABLE AND OTHER PURPOSES.		
		Annuities	3,00,324	
		Superannuation and Retired Allowances of different Departments ...	13,56,920	
		Donatoin to Service Funds	3,47,509	
		Charitable Institutions and Gratuities and Donation for Charitable and other Purposes	4,09,537	
		Warden's Official Fund ...		
		Miscellaneous		
		Total ...	24,14,290	24,14,000

No. of Grant.	Page of Estimate.	SERVICE.	Local Estimate.	Sanctioned by the Govt. of India.
		FVIII. See D.	Rs.	Rs.
		FIX. MISCELLANEOUS.		
		Discount on Bills of Exchange ..		
		Subsistence and other allowances to Civil Servants out of employ or prosecuting studies ...	1,77,540	
		Rewards for Proficiency and travelling allowance for attending Examinations ...	36,000	
		Loss by difference of Exchange on transactions with the Home authorities ...	7,668	
		Do., by do., of do., on Railway transactions ...	5,09,800	
		Charges for remitting Treasure ...	45,300	
		Loss on Remittances ...	12,300	
		Conservancy charges ..	12,000	
		Stipends of Examiners for conducting the Uncovenanted Service Examination ...	8,000	
		Ball and Supper in honor of Her Majesty's Birth-day and the New-years-day ...	23,951	
		Tour of Governor General, Governor or Lieutenant-Governor ...	1,85,598	
		Suppression of Pyracy ...		
		Miscellaneous Charges ...		
		Total ...	10,18,157	4,60,000
		FX. CIVIL CONTINGENCIES.		
		Special Commissions ...	11,206	
		Miscellaneous charges ...	32,330	
		Total ...	43,536	35,000
		TOTALS OF THE SEVERAL CLASSES.		
		SERVICES.		
		FII. ..		
		FIII. ..	20,03,941	19,49,000
		FIV. ..	42,30,507	40,00,000
		FV. ..		
		FVI. ...		
		FVII. ...	1,20,450	1,45,000
		FIX. ...	24,14,290	24,14,000
		FX. ..	10,18,157	4,60,000
		..	43,536	35,000
		Total ..	98,30,881	90,03,000
		RECAPITULATION.		
		SERVICES.		
		A & B ..	1,21,04,141	1,14,44,000
		C ..		
		D ..		
		E ...		
		F ...	98,30,881	90,03,000
			2,19,35,022	2,04,47,000
		GI. INTEREST ..	7,92,183	7,92,000
		Grand Total ..	2,27,27,205	2,12,39,000

Thomas Gracey 6 b

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read letter from the Secretary to the Government of India

Dated 23d June 1863
No 2756

Order — 11th July 1863 No 450.

Resolved that a copy of the foregoing letter & its enclosure be furnished to the Deputy Auditor & Accountant General, & that he be requested to communicate to the several Heads of Departments & Officers concerned the sanction of the Govt of India to the grants admitted in the Budget Estimate for 1863/64.

2 Ordered that a copy be also furnished to the Civil Paymaster

& to the Departments noted below, in view to the ~~issue of such orders as may be necessary~~ explanation required by the Govt of India respecting the several items noticed in their review being furnished to this Department, & to the issue of such orders as may be necessary -

To Dy: Sr: & Accts General
-"- Civil Paymaster
-"- Revenue Deptt
-"- Judicial -"-
-"- Public -"-
-"- Ecclesiastical -"-
-"- Political -"-
-"- Pub Works -"-

dispt. 15th

Judicial 1863. *Department.*

No. 450

PROCEEDINGS OF GOVERNMENT,

Dated 11 July 1863.

1863

19420