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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 783 Press / Mis.

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Proceedings of the Madras Government, Financial Department,
3rd December 1863.

No. 13. Read the following Proceedings of Government in the Revenue Department, dated 23rd November 1863, No. 2106.

Passing orders on the Revenue Board's Proceedings, assigning the allowances for Saderward for the various Districts of the Presidency. (Vide Proceedings Revenue Department, dated 23rd November 1863, Nos. 291 & 292.)

No. 14. ORDER THEREON, 3rd December 1863, No. 783.

To be recorded.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. O'Connor.

Proceedings of the Madras Government, Revenue Department, 23rd November 1863.

No. 291. Read the following Proceedings of the Board of Revenue, dated 6th August 1863, No. 4,895 :—

1. In Extract from Minutes of Consultation dated 24th January 1857, No. 96, Government directed the Board of Revenue to revise the District allowances for Saderward, and to fix, in communication with the Local Officers, the sum which should be assigned to each District for the purpose. The Board accordingly issued a Circular to the Collectors on 27th February 1857, and the replies received from the Districts of Bellary and Trichinopoly, with the revised Estimates of these two Districts, were submitted to Government with the Board's Proceedings dated 24th July 1857, No. 2,509; but the Government in Extract from Minutes of Consultation dated 19th September 1857, No. 958, desired to have before them the Estimates for all the Districts at once, that they might be able satisfactorily to examine them, and to institute a comparison between the charges proposed for two Districts or Talooks of nearly the same revenue and extent. The Board accordingly waited for the receipt of the Estimates from all the Districts, but by the time they were all received, great changes had been rendered necessary in the organization of Talooks and Districts and in the Revenue Establishments generally, in consequence of the separation of the Police Department. These changes rendered the Estimates originally received useless, and the Board were compelled again to call for fresh Estimates suited to the altered state of things under the new arrangement. To ensure uniformity in the preparation of these Estimates, the Board furnished the Collectors with forms and detailed instructions. The Estimates so called for were received sometime back, but the Board postponed their revision until the several changes were carried out.

2. The Board have now taken up the Estimates, and after tabulating them have instituted a comparison between the charges proposed for the different Departments in the several Districts; but the Estimates are found to be faulty and imperfect, and to exhibit excessive inequalities in many cases without sufficient grounds, the Estimates for some of the Districts appearing insufficient, and for others excessive. The Board do not think that any more satisfactory results will be obtained by further references to Collectors on the subject, and they have therefore resolved to revise the Estimates themselves on general principles. The estimated charges under each head and for each District, as thus finally revised, are shown in the accompanying Statement, and the Board proceed to explain on what principles the Collectors' Estimates have been modified.

3. Collectors' Hoozoor.—First under Land Revenue, the Saderward charges for the Collectors or Hoozoor Cutcherry, including all Departments, Revenue, Magisterial and Press, were estimated by the Collectors at such unequal amounts, that the Board can only suppose that in those Districts in which the Estimates are manifestly insufficient, certain principal items must have been omitted. The Districts in which the estimated charges are lowest are noted in the margin. In the remaining Districts they appear sufficient being generally somewhat in excess of Rupees 1,000, except in the Godavery and Coimbatore Districts in which they amount to Rupees 2,500 and Rupees 2,000. There is no apparent reason in the respective position and importance of the Districts, to account for such marked differences.

	Rs.
South Arcot...	784
Trichinopoly...	747
South Canara	905

1. In order to estimate these charges as correctly as possible, the Board at first attempted to take the actual charges of a year as a guide, but the Statements of such charges received from the several Collectors cannot be relied upon as showing the actual charges of a particular year, as in some cases they include a portion of the charges of the previous year, and in others exclude a portion of the charges actually incurred in the year to which they refer, by reason of their not having been audited before its close. In order, therefore, to correct as much as possible the inequalities above pointed out, the Board have divided the Districts into three classes on consideration of their revenues, size, general importance, and other special circumstances, and have assigned to each of the 1st class Districts Rupees 1,800 yearly, or Rupees 150 monthly; to the 2nd class, Rupees 1,500 yearly, or Rupees 125 monthly; and to the 3rd class, Rupees 1,200, or Rupees 100 monthly.

II. The Board have reason to believe that it is not always clearly understood what charges ought to be classed as contingent, and what ought to be debited to Saderward; and that those which ought to be included with the former have often been met from the funds set apart for the latter. The items which ought to be assigned to each of the two heads are specified in the Board's Circular dated 7th April 1834; and it is requested that the instructions therein contained may be kept carefully in view. The Hoozoor Saderward is intended to meet the cost of such articles as are required for the use of the whole Collector's Office as noted in the margin.

Country paper.
French do.
Printing do.
Country Ink.
Printing do.
Dufter cloth.
Lamp oil.
Sundry articles consisting of Sealing wax.
Gum.
Cotton thread.
Twine.
Money bags.
Needles.
Red Cotton.
Vinegar.
Country tape.
and any other articles of small value which may be required monthly for the use of the different Departments and Press Office.

III. By the scale now adopted by the Board, not only have the inequalities referred to been rectified, but a sufficiently liberal sum is placed at the disposal of each Collector for meeting the Saderward expenses of his Office. The total amount proposed by the Collectors for all the Districts was Rupees 25,980; but as revised by the Board it is Rupees 27,600.

4. Sub-Collectors.—In fixing the Saderward allowance for the Sub-Collectors, the Board have been guided by the number of Talooks in each Officer's charge. To each Sub-Collector having charge of more than two Talooks, a yearly allowance of Rupees 300, or Rupees 25 monthly has been provided, while for those having only two Talooks, Rupees 180 yearly, or Rupees 15 a month has been considered sufficient. The Principal Assistant Collectors in Ganjam and Vizagapatam are classed as Sub-Collectors, and the lower rate of Rupees 180 has been allowed for them.

IV. The sums estimated for this purpose by the Collectors varied so largely without any apparent reason that the Board were obliged to reject them. For instance in Bellary, where the Sub-Collector has charge of five Talooks, a sum of Rupees 192 was considered ample, while for the Sub-Collector of Nellore with a less extensive charge comprising only three Talooks Rupees 400 was estimated. These and similar inequalities elsewhere have been rectified by the adoption of the above scale. The total amount according to the Collectors' proposition was Rupees 3,446, while as revised by the Board it is Rupees 4,320.

5. Head Assistant Collectors.—The Head Assistant Collector's charge does not materially vary in the different Districts, and therefore a uniform provision of Rupees 84 per annum has been made everywhere except in Coimbatore and Malabar, in which Districts the provision of Rupees 168 includes the Saderward for a Special Assistant also. The Senior Assistants in Ganjam and Vizagapatam are included under this head, and the same amount of Saderward as is assigned for the Head Assistants generally is allowed for these Officers also.

Bellary	51
South Arcot	42
Tanjore	60
Coimbatore	60
Salem	40
Malabar	83

6. Assistant Collectors.—For the Assistant Collectors, small sums were estimated in a few cases, but as the number of these Officers for each District varies greatly, and irregularly and as no regular Establishment is allowed for them, separate Saderward is considered unnecessary. The amounts provided by the Collectors referred to above, have accordingly been struck out. For the duties entrusted to them, the Assistant Collectors are allowed, as occasion arises, the services of a few hands from the Collector's Hoozoor, and in the same manner their necessary Saderward expenses may be met out of the Saderward grant for the Collector's Office, which, as revised by the Board, is sufficient for this purpose.

7. Deputy Collectors.—For the Deputy Collectors employed on general or special duty, provision has been made at the uniform rate of Rupees 60 yearly, or Rupees 5 per month, for each Officer. For the Tanjore, Coimbatore, and Salem Districts, in which there are two Officers of this class, a double provision of Rupees 120 has been made. The Board consider that the rate adopted by them is sufficiently liberal.

8. Talooks.—The amount of Saderward for the Talooks having been estimated by the Collectors at greatly varying rates, it was considered necessary to revise these Estimates by the adoption of an average uniform rate for each Talook, and after careful consideration of all the rates in the Estimates of the Collectors, as compared with the actual expenditure of past years, the Board have decided that a sum of Rupees 25 a month, or Rupees 300 per annum, will prove quite sufficient for the average needs of a Talook. They have accordingly calculated the total amount for each District with reference to the entire number of Talooks in it. As orders have been recently given to divide the Narasapatam Talook in Vizagapatam District, a double allowance has been provided accordingly. In Tanjore the higher rate of Rupees 35 or 420 per annum, has been allowed specially in consideration of the greater importance and larger revenues of its Talooks, which are almost all of the first class. The Board are confident that the above provision will be found ample to meet the actual requirements of each District; and as the Collectors will be at liberty to distribute the total District sanction among the different Talooks, in proportion to their actual wants as ascertained by each Collector himself, the adoption of the average rate as above explained appears to the Board free from objection. The sum of Rupees 2,100 provided for the Madras District, includes an average sum of Rupees 300 for the Madras Town Talook on account of the Saderward expenses not only of the Quit-rent Department, but of the Registration Departments also in charge of the Deputy Collector.

9. Sub-Magistrates' Stations.—Similarly in regard to the Deputy Tahsildars and Sub-Magistrates the Board have calculated at the rate of Rupees 4 monthly, or Rupees 48 per annum for each. The Estimates received from the Collectors did not provide for some of the recently created Sub-Magistrates, but the Board in revising them have included all these new appointments without exception. As compared with the Collectors' Estimates, the sums provided by the Board are materially less only in those Districts noted in the margin. In South Arcot and Tanjore the large excess of the Collectors' estimates is caused by separate Saderward having been provided by them for the Tahsildar Sub-Magistrates in addition to that for Deputy Tahsildar Sub-Magistrates; but the provision for the former is included in the Talook Revenue Saderward. In the other Districts abovenamed the provision made by the Collectors appears unnecessarily high, and the sums estimated by the Board will, it is believed, be found sufficient to meet actual requirements.

	As per Collector's Estimates.	As revised by the Board.
Godavery ...	696	576
Kurnool ...	360	240
South Arcot ...	545	432
Tanjore ...	1,260	528
Madura	716	531
South Canara	346	240

10. Villages.—In the case of Village Saderward, the Board proposed as being likely to prove the most economical arrangement, that a money allowance should be fixed for each village with reference to its individual circumstances, and be paid to the Curnum once a year, leaving it to him to provide the necessary articles, and prescribing merely uniformity of size and quality of paper. The District Officers were requested to favor the Board with their opinion of this plan, as compared with the present practice of furnishing the Curnums with the necessary articles through the Tahsildar, and the Collectors of the Districts noted in the margin are in favor of it, considering that its adoption will promote economy in the use of paper, and save trouble in the Talooks. The Collectors of Nellore, Madras, Madura, Coimbatore, and Canara are, however, opposed to the proposed system on decidedly more weighty considerations. The late Collector of Madras considered that "if money is given to the Curnums to supply themselves they will spend it, then purchase inferior articles, and in the end the accounts will not be properly prepared from stint of materials." The Collectors of the other Districts mentioned above are of opinion that the Curnums will find it a matter of much difficulty to procure paper of good quality and of the prescribed size, and they, therefore, recommend that the present practice of supply through the Tahsildar be continued. It must be borne in mind that the use of paper is not optional, but has been ordered.

Godavery.
Kistna.
Cuddapah.
South Arcot.
Tanjore.
Tinnevelly.
Malabar.

I. On a careful consideration of all the circumstances, the Board come to the conclusion that it is not expedient to pay the Curnums a fixed money allowance on account of Saderward, and that it is preferable to supply paper, &c., to the Curnums as heretofore. When therefore printed forms are not supplied to Curnums from the Collector's Office, it will be the duty of the Tahsildars to procure the necessary quantity of good paper of uniform size, and to make a periodical issue to the Curnums according to the requirements of each village, of which they are best able to judge.

II. In estimating the provision necessary for the village Saderward, the Collectors were not apparently guided by any uniform principle. They were desired by the Board to arrange the villages into classes and to assign a certain rate to each class. But in making this classification some Collectors were guided by the amount of the revenue, some by the number of Ryots in a village, and a few by the actual expenditure in past years. In some Districts again the old villages and their revenues were taken for the calculation, while in others the number of the newly clubbed villages was adopted. The number of classes in which the villages were arranged was also in some cases unnecessarily large. In order to ensure uniformity the Board have adopted the number of new villages in each District as clubbed by the Honorable Mr. Pelly, and have classified them in two divisions according to their revenues; all villages yielding a revenue of Rupees 5,000 and upwards being placed in the 1st class, and all below that amount in the 2nd. To each of the 1st class villages a yearly average allowance of Rupees 3, and to each of the 2nd class one of Rupees 2 has been allowed; and the total amount thus calculated is entered in the Statement as the village Saderward of the District. The rates proposed by the Board are in their opinion sufficiently liberal. In Malabar the actual expenditure is large, and there is no doubt that in the West Coast climate a larger expenditure must be incurred if the accounts are to be prepared on good paper and properly maintained. The Board have, therefore, placed the whole of the old villages which have not been yet clubbed in the 1st class, the result being somewhat less than the actual expenditure, but slightly in excess of the Collector's estimate.

III. In the Estimate received from Bellary, nothing was provided by the Collector for the Village Saderward; and it is stated that the practice in that District is for the Curnums to provide themselves with the necessary articles at their own cost. Now however that accounts have to be furnished and kept on good paper, and in a regular manner, it does not appear equitable to make the Curnums of Bellary more than those elsewhere provide for this charge at their own cost. Moreover the scale of emoluments proposed by Mr. Pelly for the future remuneration of Village Officers does not contemplate the charge for paper falling on the Curnums. The Board have, therefore, provided the necessary amount of Saderward for the villages of this District, on the same principle as in the rest of the Presidency.

IV. As compared with the sums estimated by the Collectors those provided by the Board are materially less in only a few Districts. The rates adopted by the Collector of the Godavery District are considered exorbitant, ranging as they do in the case of villages paying upwards of Rupees 5,000, from Rupees 12 to Rupees 26 per annum. The rate adopted by the Board for these villages does not exceed Rupees 3 per annum for each village. In the Kistna and Cuddapah Districts, the rate adopted was moderate, but the amount was calculated on the number of old villages, which is considerably in excess of that of the newly clubbed villages. The Board are, however, satisfied that the amounts proposed by the Collectors in these cases are unnecessarily large, and admit of reduction, and the sums provided in the Board's revised Estimate will, it is believed, be found sufficient for actual requirements, whether the villages remain on the old footing or whether they are clubbed as proposed by the Honorable Mr. Pelly, because the Estimate has been made not merely with reference to the revenue of the villages, but on a comparison of the accounts actually kept in a few villages which were received in the Board's Office for examination

11. The following abstract shows the amount as proposed by the Collectors for the several branches of the Land Revenue Department, and as now revised by the Board:—

Branches.	As proposed by Collectors.	As revised by the Board.
	Rs.	Rs.
Collectors...	25,980	27,600
Sub-Collectors	3,446	4,320
Head Assistant	1,790	1,680
Deputy Collector ...	1,490	1,140
Talooks...	46,317	47,880
Sub-Magistrates	8,666	7,858
Villages	33,997	32,097
Total...	1,21,686	1,22,575

12. Abkarry.—It is only in Madras Town that the Abkarry is under Amani, and that consequently a separate Establishment being maintained for its management, it is necessary to make a distinct provision for the Saderward of the Department. The Board consider that 180 Rupees per annum, or 15 Rupees per month will be sufficient for the purpose.

13. Salt Department.—The Saderward for the Salt Department is, it will be observed, calculated separately for the Deputy Collectors in charge, and for the Divisions. The Collector of Nellore has estimated for his Salt Deputy a sum of Rupees 249, while, in all the other Districts, the sums provided range from Rupees 100 to 51. The Board are satisfied that the Nellore estimate is unnecessarily large, and there can be no doubt that as compared with the actual expenditure of past years, the amount is excessive. The Collectors of Vizagapatam and Madras have apparently omitted to make any provision for the Saderward expenses of their Salt Deputies, but the Board have supplied the omissions in their Estimate.

I. In fixing the amount of Saderward for the Salt Deputy Collector, the Board have been guided by the amount of the salt revenue of the several Districts, excepting Madras, for which Rupees 120 per annum has been allowed. The remaining Districts have been divided into two classes, the first comprising those in which the salt revenues exceed seven lacs of Rupees, and the second those in which they fall below that sum. For each of the Deputy Collectors in the former, an annual allowance of Rupees 84, and for those in the latter one of Rupees 60 has been provided; and the provision thus estimated does not, it is observed, differ materially from the amount provided by the Collectors except in Nellore, which has been already noticed.

II. In respect to the divisions, the Saderward has been calculated at uniform rates on the number of divisions in each District classified as follows:—

1st Class divisions, or those in which the sales exceed Indian Maunds 2,00,000.

2nd do. or those in which the sales are between 1 and 2 lacs of Indian Maunds.

3rd do. or those in which the sales are between 1 lac and 30,000 Indian Maunds.

4th do. or those in which the sales are below 30,000 Indian Maunds. The rates allowed are for the

1st Class Divisions, Rupees 120 per annum.
2nd do. do. ,, 96 per do.
3rd do. do. ,, 72 per do.
4th do. do. ,, 60 per do.

The total amounts calculated for the several classes of Divisions on the above principles is entered for each District as the amount of the Divisional Saderward. In regard to South Canara, however, this course has not been followed, but the Collectors provision has been adopted with a slight modification. As the District charge consists chiefly of small sale Depôts where no manufacture

is carried on, and sales are very small, the application of the average rates adopted by the Board would in these cases swell the amount of Saderward for the District beyond the actual requirements of the Salt Department. It appears that the sums thus estimated are in excess of those provided by the Collectors in almost every District. The Board, however, believe that the provision is necessary, as the several stations comprised in each Division must be supplied with the necessary stationery from the amount allotted. The total amount as proposed by the Collectors for the Salt Department is Rupees 4,577, while as revised by the Board it is Rupees 6,540.

14. Sea Customs.—For the Sea Customs Department, the amount of Saderward required by each District has been settled with reference to the classification of Ports as "Principal" and "Subordinate." To each of the former sum of Rupees 66 has been allowed, and to the latter Rupees 24 per annum. An exception is made however in the case of the Madras Sea Customs Office, for which a sum of Rupees 300 has been allowed by the Board in lieu of Rupees 500, estimated by the Collector. The latter amount is considered excessive, and although, as compared with the actual expenditure of Fusly 1269, it is apparently less than what is needed, it is observed that numerous items of a contingent nature have been included in the Saderward charges, and have tended to swell the amount to a considerable extent. Some of these contingent items are noted in the margin, and if these are excluded, the amount required for *bonâ fide* Saderward expenses is not likely to exceed the provision made by the Board. The cost of paper which is a principal item of Saderward is not incurred in the Madras Sea Customs Office as elsewhere, this article being supplied by the Superintendent of Stationery, and this is an additional reason for considering that the sum of Rupees 300 provided by the Board will amply suffice. The Estimates of the several Collectors provide for the Sea Customs Department Rupees 2,174, and the amount as revised by the Board is Rupees 2,064.

Door Mats.
Rattan baskets.
Binding Office records.
Cart hire.
Cooly do.
Purchase of Almanacks, &c., &c.

15. Land Customs.—The Saderward for the Land Customs Establishments, has been fixed on the number of Chowkies in each District, classified with reference to the amount of duty collected at each. Those in which the annual receipts exceed Rupees 15,000 have been considered as first class, and a uniform yearly rate of Rupees 36 has been allowed to each of them; while for all others, the smaller rate of Rupees 24 per annum has been given. According to this allotment, the Districts of South Arcot, Tanjore, and Tinnevelly receive the largest sums in proportion to the amount of duty realized in each. The total amount proposed by the Collectors is Rupees 387, while that allowed by the Board is Rupees 528.

16. The Board consider that the Saderward allowances thus provided by them for all the Districts under the foregoing heads are sufficiently liberal. No provision is made for the Stamp Department, as the Vendors who are paid by the commission will supply themselves with the small stock of stationery that they may require, and in the Hoozoor and Talook Cutcherries, the cost of paper necessary for Stamp accounts, which will be very trifling, can be met from the General Saderward. The provision now made under the several heads is intended both for Revenue and Magisterial work, as the charge for each Department cannot be distinguished correctly without much difficulty. The maximum annual allowance being fixed for the several Departments of a District, it should be left to the Collector to apportion the sum for each Department, according to his judgment. It is not necessary that he should adhere strictly to the amount allowed for each Sub-division of a Department. All that is necessary is that in making the allotment, the Collector should not exceed the maximum allowed for each Department annually.

17. The Board are of opinion that a per centage should be added to the standard amount now fixed for each Department so as to leave sufficient margin for any extra expenses, such as those connected with the preparation of the Quinquennial Returns or other accounts for which no

regular provision can be made under individual heads. They consider that an addition of 5 per cent. to the land Revenue, and of 10 per cent. to the other Departments will be ample to meet any such contingency. By this arrangement the standard will scarcely be exceeded, and thus the necessity for frequent applications for the special sanction of Government for any excess over the standard will be obviated. With the addition now proposed an ample provision will be at the disposal of the Collectors, and the Board are confident that they will exercise all due economy in its disposal. In order that no difficulty may arise in comparing this expenditure with the provision made in the Budget, the accounts should be kept for the official year, commencing from 1st May 1863. The actual expenses of each month in the several Departments should be brought to account in the following month, and as no details are required to be submitted for audit, there can be no difficulty in getting the charges of one month audited and adjusted within the month following. This rule should be strictly observed so that the expenditure of each year may appear in the accounts of that year. If any article is purchased in large quantities for gradual consumption, the whole cost should be included in that monthly Bill, and so charged in the accounts. The Board understand that it is at present the practice in some Districts to debit in the accounts of each month out of the entire cost of an article purchased in bulk, only such portion of it as represents the quantity of the article actually expended in that month, but this is quite unnecessary, and tends to delay the adjustment of the charge. The standard fixed for each Department is for the year, and not for the month, and the Collectors are, therefore, at liberty to incur the expenditure at any period within the year not exceeding the standard for the whole period. There will be no objection on the part of the Civil Paymaster to pass the charge as incurred, provided the total charge for the year does not exceed the sanctioned amount.

18. If after a year's trial, the standard amount now proposed for each District under the several Departments, including the addition proposed to meet any contingencies, should be found in any District insufficient to meet the actual requirements, and if it needs to be permanently increased, the Collector of the District will be at liberty to bring the matter under the consideration of the Board with full explanation, so that the Estimate may be revised, and the sanction of Government obtained for what is necessary. The following abstract shows the amount proposed for each District under the several Departments, including the 5 and 10 per cent. allowances referred to above to meet any extra demands:—

Districts.	Land.	Abkarry.	Salt.	Sea Customs.	Land Customs.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	4,181	.....	607	224	.....	5,012
Vizagapatam	3,146	.....	356	132	.....	3,634
Godavery	7,479	.....	198	118	66	7,861
Kistna	8,555	.....	528	92	.....	9,175
Nellore	6,228	.....	1,135	171	.....	7,534
Cuddapah	7,743	.....	....	.....	.....	7,743
Bellary	10,075	.....	....	.....	.....	10,075
Kurnool	5,712	.....	....	.....	.....	5,712
Madras	6,728	198	858	330	.....	8,114
North Arcot	7,759	.....	....	.....	.....	7,759
South Arcot	7,585	.....	422	79	132	8,218
Tanjore	9,771	.....	765	290	158	10,984
Trichinopoly	4,956	.....	....	.....	.....	4,956
Madura	5,142	.....	594	118	26	5,880
Tinnevelly	7,014	.....	620	118	171	7,923
Coimbatore	8,355	.....	....	.....	.....	8,355
Salem	6,653	.....	....	.....	.....	6,653
South Canara	4,370	.....	475	277	.....	5,122
Malabar	7,248	.....	633	316	26	8,223
Total.....	1,28,700	198	7,191	2,265	579	1,38,933

19. TALOOK TAPPAL.—The Board observe that in none of the Estimates received from the Collectors, has any provision been made for the Saderward expenditure of the Talook Tappal Establishments. They are not aware under what impression the omission was made by the District Officers, but if it was intended to meet the charges connected with this Department from the sums provided for the Talook Saderward, it must be observed that these latter having been revised by the Board and reduced in several instances to what is deemed actually necessary for the requirements of the other Departments in the Talooks, it is not likely that a sufficient margin will in every case be left for meeting the expenses of the Postal Department. The Board have, therefore, thought proper to supply the omission by providing in their General Estimate a sum of Rupees 2,967 for this purpose for the entire Presidency, with an addition of 10 per cent. to meet any extra demand. The amounts entered for each District are taken from column 9 of Statement A, in No. 2, which accompanied the Honorable Mr. Pelly's report to Government on the District Postal Establishments, dated 20th March 1862, No. 1,210, with an addition of 10 per cent. The principles upon which the requirements of the Collectors in this respect have been determined will be found fully explained in the above Statement. The allowance under the head of Talook Tappal is shown separately in the Statement as it is debitable separately to B IV Miscellaneous of the Revenue Department in the Budget.

Districts.	Amount.	Districts.	Amount.
	Rs.		Rs.
Ganjam ...	108	South Arcot ...	178
Vizagapatam ...	148	Tanjore ...	204
Godavery ...	211	Trichinopoly ...	115
Kistna ...	193	Madura ...	168
Nellore ...	168	Tinnevelly ...	165
Cuddapah ...	174	Coimbatore ...	188
Bellary ...	234	Salem ...	161
Kurnool ...	151	South Canara ...	105
Madras ...	151	Malabar ...	178
North Arcot ...	250		
		Total...	3,255

20. The Collector of Nellore has estimated a sum of Rupees 420 for the Saderward of the Income Tax Department, but no similar provision having been made in any other District, this separate item has been omitted from the Board's General Estimate. The Saderward allowances for the Collector's Hoozoor Cutcherry are intended for all the Departments, Revenue and Magisterial, including the Income Tax, and if it is found necessary occasionally to incur any expense especially on acccount of the Income Tax, it may be met from the Hoozoor Saderward, which, as revised by the Board, will be found sufficient for the purpose. The Collector of Malabar has entered Rupees 13 for the Forest Department, but as this does not properly belong to the Revenue Saderward, this item has been struck out.

21. JOINT MAGISTRATES IN MILITARY CANTONMENTS, &c.—In the last column of the Board's General Estimate, certain amounts are entered for the Saderward of the Joint Magistrates in certain Districts, and they are given in the margin with an addition of 10 per cent; but as these Officers perform purely Magisterial duties, and as the entire charges connected with them are therefore debitable to "Law and Justice," the items have not been included in the body of the return under any of the heads of Revenue Saderward.

	Rs.
Bellary	105
Madras	105
Trichinopoly	52
Madura	52
Coimbatore	105
Malabar	52
Total....	471

22. The amount finally fixed for the several Departments is Rupees 1,42,630 as particularized in the accompanying Statement; and if the Government are pleased to grant their sanction, it will be communicated to the Collectors with the necessary instructions. The provision made in the Budget for these items is more than sufficient for the purpose. It includes the cost of stationery supplied to the Collectors by the Superintendent of Stationery according to the Order of Government dated 28th November 1861, No. 1,577, P. D., but the Government having subsequently on the representation of the Accountant General, decided that the cost of stationery need not be included, it is excluded from the amount now fixed for the Districts. The sums provided in the

Budget under each head, and those now fixed by the Board are shown below for the information of Government.

Department.	Amount provided in the Budget.	Amount fixed by the Board.
Revenue Department.		
Land...	1,36,090	1,28,700
Abkarry...	.....	198
Salt	4,571	7,191
Sea Custom	2,174	2,265
Land Custom	422	579
Total...	1,43,257	1,38,933
BIV. Miscellaneous.		
Talook Tappal...	2,967	3,255
FIII. Law and Justice.		
Joint Magistrates	.....	471
Grand total...	1,46,224	1,42,659

No. 292. ORDER THEREON, 23rd November 1863, No. 2,106.

1. The Government in paragraph 3 of their Order in the Financial Department, dated 13th February 1856, ruled that the annual expenditure on account of Saderward should be passed by the Civil Auditor in one sum without the production of detailed accounts if within the standard amount sanctioned, but before giving effect to the rule, the Board of Revenue were desired carefully to revise the allowances for Saderward which then obtained in the several Districts, and to fix in communication with the local authorities the sum which should be assigned for each Province with reference to the several changes which had just then been introduced in the forms of accounts and to the substitution of printing for manuscript. The result of this revision the Board now report in their Proceedings above recorded. The delay in the disposal of the subject is owing to the great changes since made in the limits of the Talooks and in the Revenue Establishments in consequence of the separation of the Police Department.

2. The Government regret to observe that the Board derived no material assistance from the particulars furnished by many of the Collectors for framing the new Estimates, and that they were in consequence obliged to do almost the whole work themselves on general principles which they laid down for their guidance.

3. HOOZOOR SADERWARD.—The Board divide the Districts into three classes, with reference to their Revenue, size and other circumstances, and propose the following scale for the Collectors' Offices:—

1st Class District, Rupees 1,800 per annum.
2nd do. do. ,, 1,500 per do.
3rd do. do. ,, 1,200 per do.

The classification of the allowances for the Sub-Collectors is made, with reference to the extent of the charge of each, viz.:—

To those having more than two Talooks, Rupees 300 per annum.
To those having only two Talooks, Rupees 180 per annum.

The Head Assistant, Special Assistant, and Senior Assistant Collectors are put down for the uniform rate of Rupees 84 per annum; and the Assistant Collectors are to have their Sader-

ward expenses met from the grant for the Collector's Office which the Board say is liberal enough for the purpose. Those of the Deputy Collectors who are employed on general or special duty are to be allowed 60 Rupees each per annum. The total Hoozoor Saderward according to the Board's scale amounts to Rupees 34,740, as shown in the margin.

	Rs.
Collectors	27,600
Sub-Collectors	4,320
Head Assistant	1,680
Deputy Collectors	1,140
Total..	34,740

4. Talook Saderward.—The Board propose Rupees 300 per annum for each Talook inclusive of the Magisterial Saderward, except in Tanjore where, in consideration of the greater importance and larger revenues of the Talooks, they deem Rupees 420 necessary for each. The Board are confident that this provision is ample, and they propose to allow the Collectors liberty to distribute the total sum sanctioned for all the Talooks in proportion to the actual requirements of each. The Deputy Tahsildars and Sub-Magistrates are to be allowed 48 Rupees per annum each. The total Talook Saderward amounts to Rupees 55,738.

	Rs.
Talooks	47,880
Sub-Magistrates	7,858
Total..	55,738

5. Village Saderward.—The reasons adduced in paragraph 10 of the Board's Proceedings for rejecting the plan of giving a money allowance to the Curnums to supply themselves with paper are conclusive, and the Board have correctly decided upon supplying paper to the village servants through the Tahsildars. The Board have divided the villages into two classes, all those yielding a Revenue of Rupees 5,000 and upwards having been thrown into the first, and those yielding less into the second. All the villages in Malabar are to be thrown into the first class in consideration of the effect of the climate of that coast upon paper. Each of the first class villages, it is proposed, should have an allowance of 3 Rupees per annum, and each of the second, 2 Rupees. These rates are moderately liberal, and appear to have been carefully fixed by the Board after examining a few sets of village accounts in their Office. The Board properly propose to discontinue the practice of the Curnums in Bellary providing paper at their own cost, and to treat that District on the same principle as the rest of the Presidency. The total of village Saderward is Rupees 32,097.

6. Abkarry.—Under this head provision is made to the extent of Rupees 180 per annum for the Madras District, as the Abkarry Revenue of the Town of Madras is under the management of the Officers of Government. The estimate is moderate.

7. Salt.—The Board have settled the Saderward allowances under this head, with reference to the Salt Revenue of the Districts for the Deputy Collectors, and with reference to the sales in the Divisions for the Superintendents. The Deputy Collector of Madras, is however, to have an exceptional allowance in consideration of the large sales in the Town. The following is the Board's scale:—

Deputy Collector of Madras, Rupees 120 per annum.

Do. of the District in which the Salt Revenue exceeds seven lacs of Rupees 84 per annum.

Do. of the District in which the Salt Revenue falls below seven lacs of Rupees 60 per annum.

For Divisions.

1st Class selling more than 2 lacs of Maunds, 120 per annum.
2nd Class selling between 1 and 2 lacs of do., 96 per annum.
3rd Class selling between 1 lac and 30,000 do., 72 per annum.
4th Class selling below 30,000 do., 60 per annum.

This classification is not to be extended to South Canara, as the sales at the depôts are small and no manufacture is conducted. The sums proposed by the Collector are approved by the Board with a slight modification. The rates proposed for the Superintendents at first sight appear unnecessarily large, but as the Board say that the entire supply of stationery to these

Officers must be made out of the allowance, meaning apparently that they receive no share from supplies received from the Superintendent of Stationery, the Government will not disturb the rates proposed by the Board. The total amount of Salt Saderward as proposed is Rupees 6,540.

8. Sea Customs.—The Collector of Sea Customs is to be allowed 300 Rupees per annum. Each of the principal ports is to have Rupees 36, and each of the subordinate ports, 24 Rupees per annum. The total of the estimates as revised by the Board is Rupees 2,064.

9. Land Customs.—The rates for each of the Land Custom Houses have been fixed with reference to the sums collected.

A first class station where more than 15,000 Rupees per annum are collected is to be allowed Rupees 36 per annum.

Those stations where less is collected are to have each Rupees 24 per annum.

The total of the proposed estimate is Rupees 528.

10. The grand total of the Board's estimates debitable to the Revenue Department is Rupees 1,31,887 as shown below.

Land Revenue.	Rs.
Hoozoor Saderward	34,740
Talook Saderward	55,738
Village Saderward	32,097
Total...	1,22,575
	180
Abkarry	6,540
Salt	2,064
Sea Customs	528
Land Customs...	
Grand total...	1,31,887

But the Board have raised it to Rupees 1,38,933 by adding 5 per cent. to the estimates under Land Revenue, and 10 per cent. to those under the other heads, in order to provide for extra expenses, such for instance as the Quinquennial Returns and other similar accounts for which no provision can be made now. The Government consider it better that such charges should be specially sanctioned by the Board as occasion arises, the Civil Paymaster being authorized to pass them provided the total amount in any year does not exceed a certain sum (say) Rupees 5,000 for the whole Presidency.

11. The Government sanction the estimates now submitted amounting to Rupees 1,31,887, but they are satisfied that no money standard can be adopted as a permanent arrangement, for both the quantities and prices of articles vary in different Districts and from year to year.

12. The aggregate charge for "Saderward" is large, and it is necessary that while all proper wants are supplied, there should be some check on wasteful or lavish expenditure. The only method of attaining this object is for the Government to sanction a certain annual expenditure to be provided in the Budget, and for the Board of Revenue to audit and pass the actual charges (as* in the case of Contingent charges) without reference to Government if they do not in the aggregate exceed the sum sanctioned. Each Collector should submit a monthly Statement showing the quantity, rate and total cost of each article consumed and purchased within the month with full explanation wherever necessary. These Statements should be examined, and if correct passed by the Board (who will thus have the means of exercising a sufficient check over the local officers), and sent to the Civil Paymaster for final audit without reference to details.

* Vide orders of Government, dated 5th November 1860, No. 2,047, and 20th July 1861, No. 1,445.

13. The Board will let the Superintendent of Stationery know what articles are included in their estimate, in order that he may not supply them without a corresponding deduction from the allowance.

14. The estimates for the Talook Tappal Department, amounting to Rupees 2,967, are approved.

15. Paragraph 21 of the Board's Proceedings will be referred to the Judicial Department.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
" Acting Civil Paymaster.
" Acting Accountant General.
" Judicial Department.
" Financial Department.
" Public Department.

Rd. S. T. Augustin.