M.R.O. 1—77,006—8-6-37.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	168	Press Mis.
15-16		
Dated	13-4-	1850.

15-16 6/9

Not to be folded or roughly handled

No. 15. Read the following letter from the Secretary to the Government of India, to the Chief Secretary to Government, Fort Saint George; dated Fort William, 21st March 1867, No. 1546.

Accounts.

I am directed to acknowledge the receipt of your letter, No. 488, dated 24th December 1866, forwarding the Budget Estimates of the Revenues and Receipts, and of the Civil Expenditure, of the Madras Presidency for the official year 1867-68, and, in reply, to communicate, for the information of the Madras Government, the following orders and observations.

2. The figures in the subjoined table show the Estimate of Revenues and Receipts, as adopted by the Government of India :—

Land Revenue...	4,30,55,000
Tributes and Contributions from Native States. ...	34,46,400
Forest...	4,00,000
Abkarry...	56,50,000
License Tax...	6,00,000
Customs...	20,78,000
Salt...	1,24,00,000
Stamps...	40,05,000
Mint...	1,30,600
Law and Justice...	7,35,000
Police...	3,41,400
Marine...	32,000
Education...	48,200
Interest...	1,34,200
Miscellaneous...	4,70,000
	7,35,25,800

3. The alterations occur chiefly under Customs and Stamps. The local Estimate under the former head, amounting to Rupees 21,50,000, has been reduced to Rupees 20,78,000, on account of the revised Customs Tariff; and the Estimate for Stamps has been raised to Rupees 40,05,000, on account of the proposed institution fees. For the new License Tax, a sum of six lakhs has been roughly assumed for the present.

4. Under the head of Expenditure, the local Estimates have been adopted with the following exceptions.

5. The Estimate for Service Funds and other Accounts has been raised by a sum of Rupees 40,700, on account of interest on the Net Traffic Receipts of the Railway Companies.

6. For Land Revenue Charges, the grant has been limited to Rupees 44,98,560 by the following reductions. The Estimate for Deputy Collectors and Revenue Establishments, less one-fifth provided under Law and Justice, is for Rupees 19,02,736, but this greatly exceeds the actuals for 1865-66, which amount to only Rupees 17,50,984, and no sanctions of the Government of India in 1866-67 explain the increase of a lakh and a half in 1867-68 over the actuals of 1865-66. For seven months of the current year, the expenditure amounts to Rupees 10,87,192, and, at that rate, the charge for twelve months would be Rupees 18,63,758; but as this increase over the rate of expenditure in 1865-66 is probably due to Mr. Pelly's revision of Establishments, the reports of which have been repeatedly called for, for more than a year past, Rupees 50,000 have been withheld from the proposed grant.

7. The figures entered on the margin for Travelling and Tentage allowances suggested a reduction of more than half a lakh. The Accountant General, Madras, states, indeed, that the current year's provision is insufficient; but so large an excess over the actuals of

Actuals for 1865-66	... Rs. 94 938
¼ths of Grant for 1866-67	... ,, 1,33,397
Do. of Estimate for 1867-68	... ,, 1,49,571

1865-66 seems unnecessary. The grant for 1867-68 has been accordingly reduced by Rupees 34,000, or to Rupees 1,15,571, which is still Rupees 20,000 in excess of the actuals of 1865-66.

8. The following table shows the charges of the Survey and Settlement Departments and the Inam Commission, as actually incurred in 1863-64, 1864-65, and 1865-66, and as estimated for 1867-68 :—

	1863-64	1864-65.	1865-66.	1867-68.
Revenue Survey...	4,41,360	4,41,230	4,83,581	6,51,000
Settlement...	3,07,478	3,39,950	3,63,269	3,36,502
	7,48,838	7,81,180,	8,46,850	9,87,502
Inam Commission...	1,39,311	1,38,744	1,14,479	84,058
Total.....	8,80,149	9,19,924	9,61,329	10,71,560

9. Notwithstanding that most of the Districts of the Madras Presidency have been surveyed and settled, the charge for survey has increased by above two lakhs since 1864-65, in which year a transfer of the work of demarcation from the Settlement to the Revenue Survey Department was arranged, with a view, apparently, to economy. But, although the expense of the Revenue Survey has increased, that of the Settlement Department has not been reduced, at least proportionately. The gross increase over the estimate of 1866-67 is more than a lakh and a half, which is attributed to "the formation of new survey and demarcation parties in the Ganjam and "Madras Districts, and to other sanctioned increases of charge in the Survey Department." No proceedings, however, of the Government of Madras, proposing specifically an increase of the expenditure in the Revenue Survey Department by two lakhs beyond the amount in 1864-65, and setting forth the schedules of salaries and establishment which involve that amount of increase, have been reported to the Government of India for confirmation or sanction.

10. As regards the new parties formed in the Ganjam and Madras Districts, it was reasonable to expect that, with the completion of the Settlement in other Districts, existing parties would have been available for transfer. The Budget provision asked for has, however, been allowed to stand ; but the Government of India requests that it may be furnished with the following Returns :—

1*st*.—A list of the Districts in which surveys and settlements have been completed.

2*nd*.—A list of those partially completed, with probable date of completion.

3*rd*.—A list of those not yet taken in hand.

4*th*.—A detailed statement of the Revenue Survey Establishments employed in each District, and their annual cost.

5*th*.—A detailed statement of the Settlement Establishments similarly employed.

11. The charge for the Inam Commission re-appears for 1867-68, notwithstanding that its discontinuance has been promised since 1862-63. His Excellency in Council, however, hopes that every exertion will be made by the Madras Government to bring the Inam Commission to a speedy close this year, and, on this understanding, sanctions the provision for 1867-68.

12. For the charges of the Forest Department, the figure sanctioned by the Public Works Department has been adopted.

13. The Estimate of Salt charges, viz., Rupees 18,00,000, includes an item of Rupees 2,00,000 on account of construction and repair of petty Salt Works. The Accountant General reports that this has been transferred from the Public Works Budget, under the General Order of 31st October 1865, which defined what works come within the category of Public Works. Pending submission of a detail of the number and character of the works, and whether all the works for which the two lakhs are proposed are such as to be excluded from the prescribed definition of Public Works, one lakh has been retrenched.

14. The Estimate for Administration and Public Departments, viz., Rupees 13,15,590, has been increased by an addition of Rupees 2028, and decreased by the deduction of three sums of Rupees 7886, 12,000, and 1300, amounting to Rupees 21,186, thus limiting the grant to Rupees 12,96,430. The addition is on account of the establishment of the new Money Order Office, at Rupees 169 a month. The first item of deduction is the additional provision under Board of Revenue, consequent on Mr. Pelly's revision of the Board's Establishment, owing to an increase of work. Mr. Pelly was deputed in 1861 to revise existing Establishments, with a view to reduction, and the Governor General in Council thinks it hardly within the scope of his inquiry to deal with applications for increases of establishment in 1866, without, at least, the Madras Government obtaining the sanction of the Government of India, before giving effect to the increases.

15. The next deduction is from the Estimate for the Accountant General's Office, in which the sums of Rupees 9600 and Rupees 7728 (=Rupees 17,328) are included on account of the 2nd Assistant Accountant General and the Loan and Interest Branch. On the tranfer of the management of the Public Debt to the Bank of Madras, the above charge should entirely cease. Allowing, however, three months' charge for bringing up any arrears, only 12,000 Rupees have been disallowed.

16. The last item of retrenchment is Rupees 1300, provided for the remuneration of the Auditors of the Accounts of the Bank of Madras. The audit of the Bank's accounts should be provided for by the Accountant General, Madras.

17. Under Currency Department, Rupees 46,500 have been estimated as the remuneration to the Madras Bank for conducting the Government Currency business. This provision will not be needed on the termination of the present agreement with the Bank, but it has been allowed to stand as a reserve.

18. The Estimate for Law and Justice, viz., Rupees 43,73,140, has been raised by an addition of a lakh and a half, for improving the salaries of Uncovenanted Judges and their establishments ; but it has also been reduced by the following deductions, amounting to Rupees 66,000, whereby the grant has been fixed at Rupees 44,57,140.

19. For the reasons given in paragraphs 6 and 7, one-fourth of the total deduction from the Estimate of Land Revenue charges therein noticed, viz. Rupees 21,000, has been retrenched from the provision for Criminal Courts.

20. Under Jails, Rupees 4,92,331 have been proposed for rations, against an actual expenditure of Rupees 3,17,929. The Estimate is for 9000 prisoners, and takes into account an increase of prices since 1865-66. But in seven months of the current year, the charge amounted to Rupees 2,71,251, at which rate the charge for twelve months would be only Rupees 4,65,001. Prices may be more favorable in 1867-68, than in 1866-67, and, at any rate, there is apparently no reason to apprehend an increase of either prices or prisoners in the ensuing year over the present exceptional year. Rupees 25,000 have, therefore, been struck out.

21. In the Estimate for Civil and Session Courts, there is an increase of Rupees 23,342 over the current year, on account of diet allowance to witnesses, &c., which the Accountant General, Madras, attributes to a transfer, under the orders of the Madras Government, of batta to prisoners during their trial, hitherto charged under Jails ; but a corresponding reduction has not been made under this head. A further sum of Rupees 20,000 has, in consequence, been retrenched from the Estimate for Jail charges.

22. The Estimates for Police, Marine, and Education, Science, and Art, will be noticed separately, but the grants sanctioned for those heads of service are given in the appended table.

23. For Stationery and Printing, Rupees 3,63,550 have been estimated for 1867-68, against Rupees 3,33,400 for the current year. The increase is wholly in the contingent charges of the Stationery Office, Madras, and in the provision for stationery, which is explained by the Accountant General to be owing to the orders of the Madras Government, that the Superintendent of Stationery should supply all Departments of the Public Service with articles of country stationery, which were previously purchased by them directly from the local markets. But there is appar-

ently no corresponding reduction in the charges of the several Departments, and Rupees 32,500 have accordingly been retrenched.

24. The Estimate for Allowances and Assignments under Treaties and Engagements has been raised to Rupees 48,31,630, by the addition of Rupees 16,50,000, a lakh and a half of which is on account of additional allowance to Prince Azeem Jah Bahadoor, and the rest for the payment of his debts.

25. With the foregoing exceptions, the grants proposed by the Government of Madras have been adopted, and are sanctioned.

26. The sanctioned grants are accordingly as follows :—

Heads of Service.	Amount of sanctioned grants.
	Rs.
Interest on Service Funds and other Accounts...	9,74,000
Allowances, Refunds, and Drawbacks	1,15,500
Land Revenue	44,98,560
Forest	2,73,000
Abkarry (Excise)...	2,17,000
Customs...	1,67,000
Salt	17,00,000
Stamps	1,30,000
Mint	1,89,990
Allowances to District and Village Officers	3,90,000
Administration and Public Departments	12,96,430
Law and Justice	44,57,140
Police	38,70,770
Marine	1,99,700
Education, Science, and Art	9,60,830
Ecclesiastical	4,00,000
Medical Services	6,05,610
Stationery and Printing	3,31,050
Political Agencies and other Foreign Services.	99,840
Allowances and Assignments under Treaties and Engagements	48,31,630
Miscellaneous	7,06,990
Superannuation, Retired, and Compassionate Allowances	24,08,160

27. The above grants are exclusive of the value of stores from England and their freight, which have been provided for in a separate division of the Imperial Estimate, under the head of "Stores," to the extent of Rupees 1,99,800, or £19,980, as follows :—

	Stores.	Freight.	Total.
	£	£	£
Stamps	2,396	40	2,436
Stationery	11,358	250	11,608
Marine	2,266	10	2,276
Miscellaneous	1,137	10	1,147
Mint, exclusive of Copper	2,473	40	2,513
Total...	19,630	350	19,980

Copy forwarded to the Comptroller General of Accounts, and the Accountant General, Madras.

No. 16. ORDER THEREON, 13th April 1867, No. 168.

The Accountant General is requested to communicate to the Heads of the several Departments concerned the grants sanctioned by the Government of India for the year 1867-68.

2. Paragraphs 6, 9, 10, and 11 will be considered in the Revenue Department.

3. A copy of the foregoing letter will be furnished to each of the following Departments, for information :—

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

(True Extract).

Chief Secretary.

To the

,, Accountant General.

Exd. J. H. Burns.

Financial Department.

E-7
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PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Secretary to Government of India-Financial Dept.t.

(Recorded 21st March 1867 No. 1540)

Order thereon 13th April 1867 No. 158.

The Accountant General is requested to Communicate to the Heads of the several Departments concerned the Grants sanctioned by the Government of India for the year 1867/68.

2 Paragraphs 6, 9, 10 and 11 will be considered in the Revenue Department.

3 A Copy of the foregoing letter

letter will be furnished
to each of the following
Departments for information.

Revenue Department
Public Works — do —
Judicial — do —
Public — do —
Political — do —
Marine — do —
Educational do —
Ecclesiastical do —

To the Rev. Pub Works Jud. Pub.
Pol. Marine Educat & Eccl. Dep. Telegraph
" Acct General —

Financial 1867. Department.

No. 168

PROCEEDINGS OF GOVERNMENT.

Dated. 13 April 1867.

15.10.