M.R.O. 1—77,000—8-6-37.

(1) Number of pages 12

(2) Date of repair 29. 7. 39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 210	Press / Mis.
Dated 30-4- 1869.	

71-72 7/8

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 30*th April* 1869.

No. 71. Read the following letter from the Officiating Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort Saint George; dated Fort William, 31st March 1869, No. 2000A.

Accounts.

I am directed to acknowledge the receipt of your letter, No. 579, dated the 18th December 1868, forwarding the Budget Estimates of the Revenues and Receipts and of the Civil Expenditure of the Madras Presidency for the official year 1869-70, and, in reply, to communicate, for the information of the Madras Government, the following orders and observations.

2. The local estimate of Revenues and Receipts has been modified as follows :—

	Local.	Financial Department.
	RS.	RS.
Land Revenue	4,30,88,000	4,30,12,000
Tributes and Contributions from Native States	34,46,000	34,46,000
Forest	4,70,000	4,70,000
Excise on Spirits and Drugs	50,00,000	50,00,000
Assessed Taxes	7,50,000	10,40,000
Customs	25,50,000	30,00,000
Salt	1,10,00,000	1,10,10,000
Stamps	38,00,000	39,00,000
Mint	1,06,000	1,06,000
Law and Justice	7,55,000	8,75,000
Police	4,32,000	4,32,000
Marine	30,000	30,000
Education	58,000	58,000
Interest	1,28,000	1,28,000
Miscellaneous	18,54,000	20,00,000

3. Under Land Revenue, Rupees 3,00,000 have been struck out of the local estimate with reference to the falling off in the land revenue receipts during the nine months of the current year, while credit has been taken for Rupees 2,24,000, being the estimated amount of proceeds from the sale of waste lands during the ensuing year.

4. Under Assessed Taxes, Rupees 10,40,000 have been assumed as the probable receipts of the new Income Tax, allowance having been made for an increase over the realizations of the Certificate Tax of the current year.

5. The estimates for Customs, Stamps, Law and Justice, and Miscellaneous, have been raised with reference to the actuals of previous years.

6. Under the head of Expenditure, the local estimates have been adopted with the following exceptions :—

Interest on Service Funds, &c.—The amount Rupees 8,39,100 under the head "Interest on Service Funds, &c.," has been reduced by a sum of Rupees 18,000 in consequence of the abolition of the Police Superannuation Fund.

7. *Land Revenue.*—For Land Revenue charges the grant has been limited to Rs. 42,03,400 by the following alterations. The estimate for Assistant Collectors, less one-fifth provided under Law and Justice, is for Rupees 2,40,000; but this greatly exceeds the actuals of 1867-68, which amount to only Rupees 1,40,240, and it suggests a reduction of a lakh of Rupees, especially as the latest Civil List shows that there are about thirty-nine Covenanted Assistants, exclusive of those chargeable to higher acting appointments, in the room of Officers absent in Europe, &c. The estimate has accordingly been reduced by Rupees 50,000, which still leaves Rupees 50,000 in excess of the actuals of 1867-68.

Estimate for Assistant Collectors.

Years.	No.	Gross amount.	Four-fifths under Land Revenue.
		RS.	RS.
1865-66	23	1,23,900	99,120
1866-67, (12 months)	40	1,95,300	1,56,240
1867-68	41	1,75,300	1,40,240
1868-69	68	3,00,000	2,40,000
1869-70	68	3,00,000	2,40,000

Charge for establishments of Collectors.

	Years.	Rs.
Actuals	1865-66	17,50,980
Do.	1866-67	17,12,010
Do.	1867-68	17,12,430
Budget Estimate	1868-69	17,69,040
Regular do.	1868-69	17,51,600
Actuals, (7 months)	1868-69	10,07,980
Do. (12 do.)	1868-69	17,27,930
Budget Estimate	1869-70	17,50,480

The charge for establishments of Collectors shows an increase of Rupees 38,050 over the actuals of 1867-68, but no fresh sanctions have warranted this increase of expenditure. On the contrary, about Rupees 22,000 of charge for Escheat Establishments in Malabar and a Demarcation Establishment have been transferred to other heads ; Rupees 40,000 have accordingly been disallowed.

From the provision for travelling and tentage allowances, Rupees 25,000 have been struck out with reference to the actuals of 1867-68, which exceeded the previous year's grant by Rupees 20,000.

Revenue Survey.

Years.	Estimate	Actuals.	More than actuals.	Less than actuals.
	Rs.	Rs.	Rs.	Rs.
1864-65	5,03,670	4,41,230	62,440	.....
1865-66	4,50,000	4,83,580	.....	33,580
1866-67,(11mos)	4,59,600	5,33,680	.....	74,080
1867-68	6,51,000	6,02,290	48,710	.....
1868-69	7,15,200	6,28,060*	87,140	.....
1868-69, (7mos)	.....	3,66,370	.....	.....
1869-70	7,17,000	.....	.....	.....

* At the rate of the actuals for seven months.

Under "Revenue Survey" you state in paragraph 20 that the estimate for 1869-70 has been reduced to the lowest amount possible, consistent with the requirements of the service. But in 1867-68 the estimate largely exceeded the actuals, and in 1868-69 there is probability of a still larger excess, judging from the actuals for seven months. It is sufficient to allow the amount of actual expenditure in 1867-68, plus Rupees 64,710, or a sum nearly equal to that, by which the estimate for 1869-70 exceeds the estimate for 1867-68, thereby retrenching Rupees 50,000. On the other hand, Rupees 7983 have been added on account of official postage, with reference to the estimate of the Director General of the Post Office.

	Rs.
Estimate, 1869-70.....	7,17,000
Do. 1867-68.....	6,51,000
	66,000

The Government of Madras is correct in the opinion that the establishment employed for making over land to the Irrigation and Canal Company should be charged in the Public Works Department.

8. *Excise on Spirits and Drugs.*—The figures in the margin show an increase of upwards of Rupees 30,000 in the estimates of 1868-69 and 1869-70 over the actuals of 1867-68. The increase in 1868-69 was made to provide partly for the enhancement in the prices of Colombo arrack and Palmyra jaggery, and partly to meet the registration charge on the Abkarry leases on the re-sale of the Abkarry farms in 1868-69. Though one of these causes was apparently peculiar to the year 1868-69, and though the revenue for 1869-70 is estimated at somewhat less than the amount in 1867-68, in which year the charge was only Rupees 2,16,120, yet the larger estimate of Rupees 2,51,000 is retained for 1869-70 : Rupees 15,000 have accordingly been disallowed.

Years.	Charges.		Revenue.	
	Estimates.	Actuals.	Estimates.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1865-66	.....	2,70,420	..... (12 months).	41,47,180 (11 months)
1866-67,(11mos.)	1,94,400	1,95,670	41,00,000	42,74,520
1867-68	2,17,000	2,16,120	56,50,000	50,64,910
				Regular Estimate.
1868-69	2,50,000	.....	53,00,000	51,00,000
1869-70	2,51,000	.....	50,00,000	.....

9. *Assessed Taxes.*—To the estimated provision under Assessed Taxes Rupees 16,800 have been added, making altogether Rupees 25,000 as the charges for collecting the new Income Tax.

10. *Customs.*—Under "Customs," Rupees 390 have been deducted on account of official postage.

11. *Salt.*—The charges for the provision of Salt and the Salt Revenue are estimated for 1869-70 at Rupees 12,71,200 and Rs. 1,10,00,000 respectively. On comparing the figures of the Budget Estimates of receipt and charge from 1864-65, it appears that the charges were steadily assumed at a progressively increased rate in the estimates in expectation of an increase of revenue, but that the actuals always fell short of the estimate on both sides. The Accountant General's explanations of differences also show that he increased the charges proportionately to the increase of revenue. The revenue for this year being estimated at the same amount as in 1867-68, and the actual charges for the provision of Salt in that year having been Rupees 9,80,760, a sum of Rupees 10,21,200 has been allowed for 1869-70, and the remainder, Rupees 2,50,000, has been struck out.

Years.	Charges for provision of Salt.		Salt Revenue.	
	Budget.	Actuals.	Budget.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1863-64	.....	6,93,980	.....	89,92,720
1864-65	11,79,440	11,80,960	1,03,00,000	1,03,60,780
1865-66	12,07,710	10,58,070	1,06,00,000	1,01,27,600
1866-67,(11 mos.)	11,08,810	10,53,300	1,11,37,500	1,04,75,730
1867-68	13,42,830	9,80,760	1,24,00,000	1,09,38,020
1868-69	14,03,500	.....	1,31,00,000	.....
1868-69, Regular.	10,71,000	.....	1,10,10,000	.....
1869-70	12,71,200	.....	1,10,00,000	.....

A sum of Rupees 1,92,000 is entered for Construction and Repairs of Petty Salt Works. This is Rupees 50,000 less than the estimate for the previous year, and the Madras Government considers it the smallest possible amount. The provision is, therefore, allowed, subject to the submission of the promised detail of works to be executed from the allotment.

Years.	Discount.		Revenue from sale of Stamps.	
	Estimate.	Actuals.	Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1864-65...	77,490	76,800	22,80,000	26,17,960
1865-66...	77,000	92,270	26,80,000	29,88,270
1866-67, (11 months)...	73,330	92,790	25,55,000	27,55,300
1867-68...	93,100	1,19,000	39,30,000	34,72,100
1868-69...	1,27,000	.....	42,25,000	.....
1868-69, Regular...	1,25,000	.....	37,50,000	.....
1869-70...	1,22,000	.....	37,40,000	.....

12. *Stamps.*—From the amount estimated under Stamps, Rupees 800 have been deducted on account of official postage.

13. *Mint.*—With reference to the recommendation of the Madras Government in paragraph 23, the charge of Rupees 7280 for a Deputy Assay Master has been struck out. A further retrenchment of Rupees 1200 has been made under this head by the transfer to "Miscellaneous" of Rupees 1000 on account of stores, and by a reduction of Rupees 200 in the charge for official postage.

The abolition of the Madras Mint has been recommended to the Secretary of State for India.

14. *Administration and Public Departments.*—Rupees 4080 have been added under "Administration and Public Departments" on account of official postage.

15. *Law and Justice.*—Rupees 20,000 have been disallowed from the estimate for the "High Court" on account of savings which accrue from the actual expenditure falling short of the sanctioned scale of charge.

High Court.

		Rs.
1865-66	Actuals	4,48,750
1866-67	Do. (11 months)...	4,05,440
1867-68	Do.	4,41,300
1868-69	Budget	4,51,160
1868-69	Regular	4,12,800
1868-69	Actuals, (7 months)	2,23,890
1868-69	Do. (12* do.)	3,83,810
1869-70	Budget...	4,50,920

* At the rate of seven months' actuals.

Civil and Sessions Courts.—A sum of Rupees 12,000 for a Commissioner, and another of Rupees 4400 for an Assistant Commissioner for the Neilgherries have been entered as new charge under "Civil and Sessions Courts" under the operation of a local Act* which has received

* Madras Act No. I. of 1868.

the assent of the Governor General in Council. Corresponding amounts are entered under "Land Revenue" as the moiety of charge for that head, making an aggregate charge of Rupees 32,800 for these two officers. I am to request that, with the permission of His Excellency the Governor in Council, you will be good enough to submit, for the approval of the Government of India, propositions for fixing their salaries, which require the same financial sanction as any other salaries.

The estimate for Ministerial Establishments provides a sum of Rupees 43,000 for increase to the salaries of Uncovenanted Judges and their establishments. With advertence, however, to the saving which occurs in the actual expenditure, as compared with the Budget grant, Rupees 13,000 only have been allowed, pending the receipt of the revised scheme called for in 1867, the remaining Rupees 30,000 being struck out.

From the provision for travelling allowances of Judges, &c., a sum of Rupees 4000 has been disallowed, with reference to the actuals of the past three years and the estimate for 1868-69.

Travelling allowance of Judges.

		Rs.
1865-66	Actuals	1,310
1866-67	Do. (11 months)	1,770
1867-68	Do.	2,300
1868-69	Budget	2,500
1868-69	Regular	2,500
1868-69	Actuals, (7 months)	1,450
1869-70	Budget	7,260

Criminal Courts.—Four-fifths of an excess charge for Assistant Collectors and Magistrates and for Tehseel establishments, and travelling and tentage allowances, having been retrenched "under Land Revenue" to the amount of Rupees 1,15,000, the remaining fifth, amounting to Rupees 28,000, might fairly be disallowed under the head of Criminal Courts, but the Governor General in Council considers it sufficient to retrench Rupees 23,000.

The law charges have been estimated at Rupees 25,550, and the Accountant General explains that this estimate is based on the probable requirements of the ensuing year. But having regard to the actuals for the years 1867-68 and for seven months of 1868-69, Rupees 5000 have been retrenched. On the other hand, Rupees 48,390 have been added to the head of "Law and Justice" on account of official postage.

16. *Ecclesiastical.*—Seeing that the same provision at Rupees 500 a month, viz., Rupees 90,000, has been made for fifteen Assistant Chaplains in 1869-70 as for fourteen in 1868-69, the excess, amounting to Rupees 6000, is disallowed, while Rupees 410 have been added on account of official postage.

	Actuals.				Budget.	Regular	Actuals.	Budget.
	1864-65.	1865-66.	1866-67.	1867-68.	1868-69	1868-69.	1868-69, (7 months)	1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment and contingent charges	1,96,270	2,23,730	2,20,880	3,17,910	3,66,210	3,47,600	2,00,790	4,11,790
Vaccine Establishment	38,520	66,390	61,940	78,800	86,540	76,300	43,590	86,210
Hospitals and Dispensaries	2,12,840	1,75,640	1,78,220	2,15,400	2,69,110	2,68,500	1,34,680	3,28,260
Lunatic Asylum	19,330	20,950	20,340	37,250	35,910	44,900	26,020	51,350
Chemical Examiner	5,820	6,140	9,450	14,640	14,730	14,700	8,570	14,730
Health Officer's Department	.....	.....	.....	.....	.....	.....	240	23,220
Total	4,72,780	4,92,850	4,99,830	6,63,100	7,72,500	7,52,000	4,13,890	9,15,740
							Excess over 1865 66	4,22,890

17. *Medical Services.*—The provision of Rs. 7200 for the difference between the old scale of allowances to Medical Officers for the executive charge of District Jails, and that authorized in the Financial Resolution of 31st December 1867, has been struck out, as in no case is the old rate of allowance admissible in conjunction with the new scale of Civil consolidated salary.

The travelling allowances and contingent charges of the Medical establishment in Madras have been reduced by Rupees 2000 with reference to the actuals of previous years, and on the same ground a further reduction of Rupees 5000 has been made in the contingent expenses of the Vaccine Department.

Travelling allowances and contingent charges.	Rs.	Vaccinators' Department.	Rs.
1863-64	7,830	1865-66	3,530
1864-65	6,740	1866-67, (11 months)	740
1865-66	8,240	1867-68	5,630
1866-67	5,000	1868-69, Budget	12,120
1867-68	4,350	1868-69, Regular	7,800
1868-69, Budget	8,530	1868-69, Actuals, (7 months)	3,850
1868-69, Regular	8,500	1868-69, do. (12 do. at the rate of 7 months)	6,600
1868-69, Actuals, (7 months)	3,560		
1869-70, Budget	8,690	1869-70	12,210

Hospitals and Dispensaries.—With reference to the provision made in the estimate for diet for inmates of the Lock Hospital in Madras, I am to inquire whether it is possible to recover the charge from the persons who are dieted.

In respect to the large charge for improved pay of Apothecaries and Dressers, I am to express a hope that the new pay is not being given to all, but to those only who, in qualifications, strictly conform to the conditions of the General Order which sanctioned the revision of pay.

18. *Stationery and Printing.*—The contingent expenses and the charge for purchase of stationery in India are as follow, viz. :—

		Contingent expenses.	Purchase of stationery in India	Total.
		Rs.	Rs.	Rs.
Actuals	1864-65	3,510	50,560	54,070
	1865-66	740	91,810	92,550
	1866-67	80	99,720	99,800
	1867-68	300	98,850	99,150
Estimate	1869-70	8,950	1,05,000	1,13,950

The charge has more than doubled since 1864-65, notwithstanding the injunction of the Secretary of State for India that articles procurable from Europe on indent should not be bought in this country. Rupees 16,000 are retrenched in the hope that the Government of Madras will endeavour to reduce the expenditure a little below the actuals of 1867-68. For printing charges, Rupees 2,52,740 are estimated against an actual of Rupees 2,33,980 in 1865-66, and of Rupees 2,38,970 in 1867-68 ; but Rupees 13,000 are disallowed, there being no sufficient explanation of the excess over the actuals of 1867-68. Other Rupees 11,000, making an aggregate retrenchment of Rupees 40,000, have been disallowed by a clerical error, and the amount will be restored if it cannot be met by savings under other heads.

A further reduction of Rupees 4308 has been effected under this head by the transfer to "Miscellaneous" of the freight on Stationery stores, while Rupees 688 have been added on account of official postage.

19. *Political Agencies and other Foreign Services.*—To the estimate for "Political Agencies and other Foreign Services," Rupees 370 have been added on account of official postage.

20. *Miscellaneous.*—The noticeable items under this head are—

(1). Contribution to Municipal Funds in Mofussil Towns.

(2). Assessment on the value of Government buildings in the same towns.

In respect to the first item, which shows an increase of Rupees 1,55,000 over the Budget of 1868-69, I am desired to remark that in the degree that Government pays Municipal assessment on Government buildings, its separate contribution to Municipal Funds might be lessened. It is desirable to review the Government expenditure on account of Mofussil Municipalities separately

from that on account of the Presidency Town ; but it cannot be gathered with certainty from the Budget Estimate what sums, on the one hand, are paid for the Police of Mofussil Towns, and to Mofussil Municipalities as assessment on Government buildings, or as grants towards their general or other expenditure ; and what sums, on the other hand, are contributed by those Municipalities towards the cost of the Government Police which is maintained for them. I am to request that the necessary particulars on these points, taken from the actuals of 1866-67 and 1867-68, and the Budget Estimate of 1869-70, may be furnished.

The mode of exhibiting the Police charge in the books of the Accountant General also calls for attention. Instead of the entire cost of Municipal Police, as recovered from Municipalities, being credited to Police on the receipt side, and the full cost of Municipal Police as well as one-fourth cost of Municipal Police payable by Government being debited respectively to "Police" and "Miscellaneous," the net or real contribution by Municipalities, viz., three-fourth cost (after deducting one-fourth payable by Government), should be credited as Police receipts, leaving the full cost only on the other side as Police charge.

21. Under "Miscellaneous," an addition of Rupees 3,58,600 has been made on account of freight of stores transferred from other departmental heads of service.

22. The estimates for "Forest," "Marine," "Police," "Jails," and "Education, Science, and Art," will be noticed separately.

23. The sanctioned grants under all the heads of service are as follow :—

Heads of Service.	Amount of sanctioned grants.
	RS.
Interest on Service Funds and other Accounts	8,21,100
Allowances, Refunds, and Drawbacks	1,36,000
Land Revenue	42,03,400
Forest	3,51,000
Excise on Spirits and Drugs	2,36,000
Assessed Taxes	25,000
Customs	1,76,600
Salt	14,72,000
Stamps	1,57,900
Mint	1,33,300
Administration and Public Departments	13,77,400
Law and Justice	44,13,500
Police	35,57,300
Marine	97,400
Education, Science, and Art	10,62,300
Ecclesiastical	4,29,800
Medical Services	9,01,500
Stationery and Printing	3,41,700
Political Agencies and other Foreign Services	1,01,200
Allowances and Assignments under Treaties and Engagements	46,12,300
Miscellaneous	13,08,600
Superannuation, &c., Allowances	30,38,300

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

No. 72. ORDER THEREON, 30th April 1869, No. 210.

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 1869-70.

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

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

(True Extract).

R. S. ELLIS,
Chief Secretary.

To the Accountant General.

Exd. A. S. Rodgers.

Govt. of Madras.

FINANCIAL.

To

THE ACCOUNTANT GENERAL.

Dated April, 30th.

Recd.

Encl.

G. O., 30th April 1869, No. 210.

APRIL.

Nos. 71-72.

Requesting the Accountant General to communicate to the Heads of the several Departments concerned the grants sanctioned by the Government of India for 1869-70.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Offg. Secy: to the Govt. of India.

Here enter 31st March 1869 No 2000A.

Order thereon. No 210 — 30th April/69.

The Accountant Ge-
-neral is requested to Com-
-municate to the Heads
of the several Departments
concerned the grants sanc-
-tioned by the Government
of India for the year 1869-
70.

2. A copy of the fore-
-going letter will be fur-
-nished to each of the
following Departments

Revenue Department

Pub

Govt. of {186 } Madras.

Financial

To

The Accountant General

Dated April 30 } 1869. No. 210.
Rec'd

Nos. 71. 72.

Requesting the Accountant Genl. to communicate to the Heads of the several Depts. concerned the grants sanctioned by the Govt. of India for 1869-70.