

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. *1349-50*

Press
Mis.

193-197

Dated *19-8*

1862

19/20

Not to be folded or roughly handled

*Proceedings of the Madras Government, Judicial Department,
19th August 1862.*

Read the following papers :—

No. 193. Proceedings of Government in the Financial Department, dated 19th July 1862, No. 530.

Communicating the Orders of the Government of India on the Budget Estimate for 1862-63, for the issue of the necessary orders in reference to the remarks of that Government on the items of Revenue and Expenditure relating to the Judicial Department. (Vide Proceedings Financial Department, dated 19th July 1862, Nos. 63 & 64.)

Extract from a letter from the Honorable E. DRUMMOND, Secretary to the Government of India, Financial Department, dated 21st June 1862, No. 4,089.
(Here enter paras. 1, 2, 9, 25, 26, 27 and 42.)

No. 194. From H. A. MANGLES, Esq., Acting Deputy Auditor and Accountant General; to A. J. ARBUTHNOT, Esq., Officiating Chief Secretary to Government, Fort Saint George, dated 8th July 1862, No. 98.
Budget and Finance Department.

With reference to paragraph 2 of my letter to your address, dated the 4th instant, No. 90, I have the honor to enclose copy of a Supplemental* Estimate for Rupees 1,656, received from the Inspector General of Jails on account of the European Jail at Ootacamund, at the foot of which he states that no other material changes are anticipated in the Budget Estimates for 1862-63, and to observe that as the expenses of the above Jail are not debitable against this Presidency, but forms a charge against the Government of India, no addition is necessary to be made in the Estimate submitted in my letter above referred to. I may remark that the additional charges entered in the Supplemental Estimate in question, except for work sheds, have been already submitted by the Madras Government for the sanction of the Government of India in their Proceedings in the Judicial Department, Nos. 867 and 921, dated the 3rd and 14th ultimo.

Supplemental Estimate of the European Jail at Ootacamund for the year ending 30th April 1863.

	Number.		Estimate.		
	1861-62.	1862-63.	1861-62.	1862-63.	
NATIVE DOCTORS.					
1st Dresser... ..		1		506	Vide Order of Government, dated 14th June 1862, No. 921. Vide Order of Government, dated 3rd June 1862, No. 867.
Family allowance of Serjeant Jones, Warder.				150	
ADDITIONS, ALTERATIONS AND REPAIRS.					
Work Sheds... ..				1,000	
Total Rupees.....				1,656	

OOTACAMUND, OFFICE OF
INSPECTOR GENERAL OF JAILS,
1st July 1862.

(Signed) J. ROHDE,
Inspector General of Jails.

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N. B.—No other material charges in the Budget Estimates for 1862-63 are anticipated.

(Signed) J. ROHDE,
Inspector General of Jails.

To the Accountant General, with reference to Circular No. 686, dated 30th May last.
(True Copy.)

(Signed) A. LAMORENDIERE,
Ag. 2d Asst. Acct. General.

No. 195. From H. A. MANGLES, Esq. Acting Deputy Auditor and Accountant General;
to A. J. ARBUTHNOT, Esq., Officiating Chief Secretary to Government, Fort
Saint George, dated 2nd August 1862, No. 138.
Budget and Finance Department.

With reference to the 27th paragraph of the letter, from the Financial Secretary to the Go-
vernment of India, dated the 21st June last, No. 4,089, communicated to me with the Orders of the
Madras Government under date the 19th ultimo,
No. 530, I have the honor to state that the
amount provided in the Budget Estimate for
1862-63 under F. IV, Police is Rs. 37,97,031*
as shewn in the margin, but the Government of
India have reduced this amount to Rupees
34,61,000, which is the sanctioned grant for the
Presidency and the Mofussil Police.

Gross amount.....	Rupees 40,61,271
Deduct Guards to be supplied to other Departments.....	2,64,240
Net amount 37,97,031	
Total amount allowed for Police pur- poses in the Madras Presidency.....	Rupees 37,00,000
Police charges borne by the other Depart- ments of service.....	3,39,000
Net amount 34,61,000	

As the amount passed by the Madras Government on account of Police expenses, and the
amount sanctioned by the Government of India,
materially differ, and as the Government of
India have not allotted specific sums for the
Police at the Presidency and for the Police in
the Interior, but have allowed a lump sum of
Rupees 34,61,000, I request Government will be pleased to make the necessary allotment, to
enable me to communicate the same to the Commissioner of Police and the Inspector General of
Madras Police.

3. Government will also observe that there is a difference of Rupees 25,240, between the
amount deducted in the Madras Budget from
the gross amount of Mofussil Police charges on
account of Guards to be supplied to other De-
partments, and that deducted by the Govern-
ment of India: this is owing to their having
picked out the sums debited to the different Departments of the service under the head "Guards"
and in doing so they have taken the amount set opposite to "Fixed guards" under "Jails"
instead of the amount included under the head "Extra Establishment" under which the cost
of the Constabulary to be supplied by the Inspector General of Madras Police is included and
not under "Guards;" this is evident from the remarks entered under the head F. III, Law and
Justice, page 24. The amount of deduction on account of Guards to be supplied to other Depart-
ments of the service is distinctly shewn in the Budget Estimate under F. IV, Police, page 17,
which amount to Rupees 2,64,240 and not to Rupees 2,39,000.

No. 196. ORDER THEREON, 19th August 1862, No. 1,349.

The above Extracts from the Honorable
Mr. Drummond's letter, 21st June last,
No. 4,089, will be communicated to the Heads of
Departments, and Officers named in the margin.

High Court.
Inspector General of Jails.
Inspector General of Police.
Commissioner of Police.

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Police Estimate	Rupees 37,97,031
Amount sanctioned	34,61,000
Amount retrenched	Rupees 3,36,031

2. The Government of India have, it is
observed, deducted Rupees 1,00,000 from the
Estimate under Law and Justice, Courts, and
Rupees 3,36,031 from that under Police.

3. The deduction under the head of Courts, was made on the ground that this Government
had reported that a saving of Rupees 54,420 would be effected by the gradual abolition of 18
Moofttee Sudder Ameens' Courts, and that a reduction in the number of Moonsiffs and Native
Judges generally, might be possible, consequent on the establishment of Small Cause Courts in the
Mofussil. The Government of India also remark that the sum sanctioned will be found to be
ample, looking to the fact that the actual expenditure in 1861-62 under this head, was only 31½
lakhs against an Estimate of 36½ lakhs.

4. The Office of Moofttee Sudder Ameen has been abolished in this Presidency. Seve-
ral of the present Moofttee Sudder Ameens will be, however, retained in their capacity of Dis-
trict Moonsiffs to clear off the arrears in their Courts. The rest of them will be transferred to
the Pension List, if entitled to Pension and their establishments at once dispensed with. There
is thus an immediate saving to a large amount, which will be further increased by the closing of
the District Moonsiffs' Courts last established in the Ouddalore and Cuddapah Zillahs, and of
the additional Moonsiffs' Court at Bhowany in Coimbatore. In addition to this there will be a
large difference in the Budget, between the amount provided for the entire year for the increase
to the salaries and establishments of District Moonsiffs, and the amount to be actually expended,
owing to the revised rates being brought into operation from the 1st ultimo and 1st proximo,
respectively.

5. In respect to F. IV, Police, the Government of India state that the total amount
allowed for Police purposes in the Madras Presidency is 37 lakhs. From this amount they have
deducted Rupees 2,39,000 being, as they supposed the cost of Police employed as Watchmen
for other Departments, and have sanctioned the residue only under F. IV. The actual amount,
however, chargeable to other Departments is Rupees 2,64,240 as shewn in the Police Budget, and
the true amount, therefore, available under F. IV, is Rupees 34,35,760. The Accountant
General in communication with the Inspector General and the Commissioner of Police, will
report whether the grant will suffice for the Police expenditure this official year.

6. The Police Estimate for 1862-63 comprises the following:—

	Rs.
1. Presidency Police...	2,42,091
2. Mofussil do.	35,32,044
3. Additional do.	22,896
Rupees...	37,97,031

The Mofussil Police Estimate includes Rupees 1,59,950 for Village Police, but not the cost of
Police Guards employed for other Departments. These charges are deducted from the cost of
the Police proper, as shewn at foot in the Budget. The Government are not aware whether the
Inspector General of Police has prepared his Estimate for the Constabulary at its full strength,
such as it will be when every Talook in the Presidency has been brought under Act XXIV,
1859. He will consider and give his opinion as to whether the cost of the Constabulary, when
completely organized, if it has not been so provided for in his present Estimate, can be kept
within the allotment of 37 lakhs per annum, and still afford a margin for the Village and
Presidency Police.

7. It appears to the Governor in Council that the cost of Guards supplied to other Depart-
ments should be excluded from the Police Budget and debited to the Budgets of the Departments
in which they are employed, as otherwise there will be great difficulty in maintaining the
General Constabulary Force at a permanent strength.

8. It is observed that in Resolution of the Government of India in the Home Department,
under date the 4th November last, rules were laid down for the adjustment of charges for the
Police furnished as Watchmen to other departments, the object of which was apparently to
ascertain and fix the net cost of the Police Force proper.

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9. The attention of the Accountant General is drawn to the figures collected in the margin of paragraph 27 of the Honorable Mr. Drummond's letter. They are all that appear under the item of "Guards" in the "Land Revenue" and "Law and Justice" Sections of the Budget, and were accordingly assumed by the Government of India as the charges coming under those heads, viz., Revenue, Courts, and Jails, for Police Watchmen. But the amounts differ from the Inspector General's Estimate, as deducted from the Police Budget. In the margin they are shown

Police Guards.	Police Budget.	Land Revenue and Law and Justice.
Collectors.....	1,30,410	1,33,300
Courts.....	10,980	46,522
Jails.....	1,15,910	55,701
Military Department.....	7,940	
Rupees.....	2,64,240	2,35,533
Sheriff's Office and Sudder Court.....		3,538
Rupees.....		2,39,071

classified, after excluding the Sheriff's Office and Sudder Court, which are not guarded by the Police, and placed in juxtaposition with the corresponding amounts as deducted from the Police Budget. The cause of the difference in the item of Collectors' Guards is not apparent. The next amount, Rupees 46,532, probably includes, besides the Police charge, the cost of the Peon and Messenger establishments of the Courts. The item of "Guards, Rupees 55,701" under Mofussil Jails in Law and Justice, seems to be the provision for *Jailors, Jail Writers, and Warders*. From the marginal note in the Budget, it appears that the cost of the Jail Guards is entered in the item "Extra Establishment, Rupees 1,24,928," this was done as stated in the note under the Orders of the Government of India, but the note was probably overlooked by that Government. The entry of the item of "Guards" Rupees 55,701 immediately above that of the extra establishment was indeed not unlikely to lead to misunderstanding on the subject. It is desirable that all guards whether fixed, extra, or occasional, should be clearly exhibited in future Budgets, so that such confusion as has now occurred may be avoided. The total amount however for the so called *extra establishment* differs from the amount for Jail Guards estimated by Mr. Robinson. The Accountant General is requested to show how these differences are really occasioned, as the information will be looked for by the Government of India, in the event of a reference being made to them on the subject of the grant under F. IV, Police.

10. The Estimate for the European Prison at Ootacamund has been incorporated with the Madras Budget. This is not in accordance with the Financial Resolution, 7th October 1861, No. 13,197, which directed the charge for this Jail to be transferred to the debit of General and Political, Government of India. Their attention will be directed to this Resolution, in reference to paragraphs 9 and 25 of the Honorable Mr. Drummond's letter—and the Supplemental Estimate received with the Accountant General's letter recorded above, will at the same time be forwarded to them.

(Signed) T. PYCROFT,
Chief Secretary.

No. 197. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 19th August 1862, No. 1,350.

No. 672, 22nd May 1861.
" 1,127, 7th September 1861.
In the applications made by this Government for sanction to the establishment of Warders and Servants for the general European Prison at Ootacamund, it was submitted that, as the Jail in question would be the common receptacle of Europeans and Americans sentenced to Penal Servitude, from all parts of India, all expenses connected with it, should be charged against the Imperial Revenue. In sanctioning the charge, the Government of India directed a sum available in part for the Jail Establishment, to be "transferred from the Madras Budget to the debit of General and Political, Government of India."

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No. 63. Read the following letter from the Honorable E. DRUMMOND, Secretary to the Government of India, Financial Department; to A. J. ARBUTHNOT, Esq., Acting Chief Secretary to the Government of Fort Saint George, dated Fort William, the 21st June 1862, No. 4,089.

Financial Department.

No. 120, dated 8th February 1862.
" 161, " 21st idem.

I am directed to acknowledge the receipt of your letters noted in the margin* with enclosures regarding the Budget Estimates of Revenues and Expenditure of the Madras Presidency for the current year 1862-63.

2. On an inspection of the details of the Estimates, His Excellency the Governor General in Council is satisfied that they have been well drawn up and carefully revised by the Government of Madras to whom he accordingly tenders his acknowledgments. His Excellency in Council remarks however that in the note to paragraph 2 of letter of the Madras Government, No. 161, dated 21st February, commenting upon these Estimates, it is observed that while the receipts and charges of North Canara (now transferred to Bombay) are excluded from the Estimate of 1862-63, they are included in the Estimate of 1861-62; as this affects all the comparisons made by the Madras Government, it is to be regretted that the necessary correction was not made in the first instance. The same remark applies to the comparison of the Estimate of 1862-63, with the actual of 1860-61.

	REVENUES. Rupees.	CHARGES. Rupees.
1861-62.....	6,32,29,803	8,02,50,006
1862-63.....	6,55,70,182	8,11,55,064
Increase.....	23,40,379	9,05,058
	9,05,058	
Net probable improvement	14,35,321	

3. The true comparative result as exhibited in these Returns is a probable improvement of Rupees 14,35,321 in 1862-63, over the past year 1861-62 as shewn in the margin.

4. The Estimates of Revenues and charges for 1862-63, as revised by the Madras Government stand as follow:

REVENUES.			CHARGES.		
I	Land Revenue, &c....	4,27,47,388	A	Allowances, refunds and drawbacks.....	4,40,778
II	Assessed Taxes.....	39,83,591	B. I	1 Land (Revenue).....	50,02,610
III	Customs.....	24,48,724	2	Assessed Taxes.....	1,78,720
IV	Salt.....	81,23,745	3	Customs.....	1,90,261
VI	Stamps.....	20,76,170	4	Salt.....	17,94,501
IX	Law and Justice....	4,90,807	6	Stamps.....	97,707
X	Police.....	39,850	9	Superannuations.....	2,00,651
XI	Mint.....	7,15,000	10	Miscellaneous.....	1,64,930
XII	Marine.....	35,300	II	Allowances and Assignments under Treaties, &c.....	41,49,286
XIII	Public Works.....	7,36,987	E.	Works of Internal Improvement.....	54,955
XIV	Tributes and Contributions..	34,46,430	F. II	Salaries and Expenses of Public Departments....	20,19,356
XV	Miscellaneous.....	4,03,190	III	Law and Justice....	38,88,666
XVIa	Interest.....	23,000	IV	Police.....	37,97,031
			V	Education, Science and Art.	8,05,562
			VI	Political Agencies, &c....	1,29,003
			VII	Superannuation and retired allowances, &c....	17,44,919
			VIII	Marine.....	2,40,589
			IX	Miscellaneous.....	10,13,937
			X	Civil Contingencies....	72,905
			G. I	Interest.....	49,65,780
				Stores from England....	2,02,897
Total Rupees... 6,55,70,182			Total Rupees... 8,11,55,064		

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5. First as respects the Revenues, The Estimate of Rupees 4,27,47,388, under I, Land Revenue, &c., consists of:

Land Revenue...	Rupees 3,89,06,858
Sayer...	4,35,598
Abkarree...	34,04,932
	<u>Rupees 4,27,47,388</u>

The last item *Abkarree* does not require any remark except that the amount has been taken in this Office in round numbers at 34,05,000, but the first two items aggregating Rs. 3,93,42,456, are open to some correction. The Estimate for 1861-62 exclusive of North Canara, was Rupees 3,96,69,700, but the actual receipts including arrears appear to have amounted to Rs. 4,03,53,246. The present Estimate therefore is 10 lacs less than the actual realizations of the past year, owing probably to the exclusion of arrears therefrom. But looking to the average receipts of the last three years the amount has been fixed in this Office at Rupees 4,01,04,000, viz., Land Revenue 4,00,00,000, and Sayer 4,04,000, which with *Abkarree*, 34,05,000 = 4,38,09,000.

6. The Estimate of assessed taxes consists of:

Income Tax.....	Rupees 23,59,278
License Tax.....	16,24,313
	<u>Rupees 39,83,591</u>

The License Tax having been abolished under Orders of this Government, dated 24th February last, the amount has been struck out of the Estimate; but with respect to the Income Tax it is to be remarked that by the recent exemption of incomes under Rupees 500 per annum, the Estimate requires modification, and the Governor General in Council directs the submission of a revised Estimate of both receipts and charges under this head. A lump sum of Rupees 1,58,31,000 under receipts and of Rupees 6,00,000 under expenditure has been assumed in the General Estimate of this Department as likely to be received and disbursed on account of the Income Tax throughout India, after making the necessary allowances for the exemption from duty of incomes below Rupees 500 a year. The amounts under this head on either side must remain unsettled until the revised Estimate above referred to has been received, meanwhile a sum of Rupees 60,000 has been set down for expenditure.

7. With respect to the Customs Revenue, I am desired to request that you will be good enough to furnish a revised Estimate with reference to the alterations in the Tariff lately sanctioned by Government. The receipts under this head must also await final settlement until after the revised Estimate is received from Madras.

8. Stamp Revenue, estimated at 20,76,170 appearing to yield a larger return with reference to the actual collections in 1861-62 having been upwards of 30 lacs, and to the probable increase of Rupees 3,65,057 estimated for this year, which would make the total probable Revenue 34 lacs, this Department has assumed the amount at 35 lacs.

9. To the Estimate under Law and Justice, Rupees 2,000 having been added on account of the receipts of the Ootacamund Jail, a lump sum of Rupees 4,93,000 has been assumed in this Office.

10. Excluding Rupees 2,99,327 the amount of transfer from local Funds for expenditure on works of internal improvement and Public convenience, the Estimate of Public Works receipts has been assumed at Rupees 4,38,000.

11. The receipts under the other heads do not call for any particular remark except that they have been assumed in round numbers as shewn in the following table of Revenues in this Department.

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I. Land Revenue, &c...	4,38,09,000
II. Assessed Taxes...	"
III. Customs...	"
IV. Salt...	84,25,000
VI. Stamps...	35,00,000
IX. Law and Justice.....	4,93,000
X. Police.....	40,000
XI. Mint...	7,15,000
XII. Marine...	35,000
XIII. Public Works...	4,38,000
XIV. Tributes and Contributions...	34,46,000
XV. Miscellaneous...	6,00,000
XVIa. Interest...	23,000

Total Rupees...

12. With regard to the charges, I am desired to communicate the following observations:—

13. The Estimate of Rupees 4,40,773 under "Allowances, Refunds and Drawbacks" appears to have been over-estimated to the extent of Rupees 1,17,040, the excess over the Estimate of 1861-62 as the actual payments in 1861-62, have been little more than 2½ lacs. As however these charges are involuntary and subject to sufficient independent check before payment, the full estimate has been accepted, after omission of Rupees 11,800 on account of Refunds of duty on Arts, Trades, &c., which will appear as an arrear of 1861-62.

* Charges for the purchase of Cloth for Table Covers and Peons' belts for Public Officers...	5,000
Purchase of furniture for Travellers' Bungalows and packing charges...	1,333
	<u>6,333</u>

14. Excluding Rupees 6,333 on account of the items noted in the margin* which have been transferred to F. IX. Miscellaneous, the Estimate under B. I. 1 Land Revenue stands at Rupees 49,96,277 or in round number Rupees 49,96,000 which having been carefully checked

by the Madras Government has been adopted in this Office.

15. Under the altered circumstances of the Income Tax assessment, the charges for its collection under II, Assessed Taxes, have been reduced to Rupees 60,000 within which limit should be confined, the revised Estimate directed in paragraph 6 of this letter. The charges Rupees 52,544 estimated under this head on account of duty on Arts, Trades and Dealings, have been struck out, that impost having been repealed.

16. Though the Estimate of Rupees 17,94,000 under Salt has been maintained, yet I am desired to point out to you that the actual charges paid in 1861-62, do not seem to have exceeded 11 lacs.

17. Adding 50,000 Rupees on account value of stores from England, the Estimate under Stamps stands at 1,48,000 Rupees which has been taken in this Office.

18. Under E. works of internal improvement and Public convenience, a sum of Rupees 54,955 has been estimated, viz., Rupees 40,555 for establishments, repairs, &c., of Travellers' Bungalows and Native Choultries, and Rupees 14,400 for establishments, &c., of the Madras Pier.

19. The first item 40,555 has been struck out pending the decision of the Committee which has been appointed under Orders in the Home Department, dated 11th March 1862, in respect to the Department to undertake the control and bear the cost of Dawk Bungalows.

20. The other item 14,400 has been struck out; it will be provided for in the Budget of the Public Works Department.

21. From the Estimate under F. II. Salaries and Expenses of Public Departments Rupees 20,19,356, the charges for equipment allowance, &c., of Volunteer Guards Rupees 24,000 which is

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a Military charge, being deducted, as also Mint charges Rupees 2,34,078 which under the present classification form a distinct heading under charges against income being transferred to B. I. 7 Mint, with the addition thereto of Rupees 60,000 on account of Stores from England, the Estimate is reduced to Rupees 17,61,278 to which Rupees 87,897 having been added on account of Stationery stores and portion of Medical and Veterinary stores charged to the Civil Department, which may be imported from England this year, the total amount under F. II, stands at Rupees 18,49,175. This amount however includes some items which require special remark and explanation, and they are :

1. Establishment of Government Houses... Rupees 55,387
2. Rent of the Bishop's-down at Ootacamund... " 3,600
3. Translators... " 27,972
4. General Pay Office... " 45,378

22. The 1st and the 3rd items are in excess of the charges incurred in the past year ; and further explanation should, His Excellency in Council directs, be submitted, more especially as the increase to the Establishment of Translators does not seem to have been sanctioned. As regards the 2nd item, explanation should be furnished as to why the charge has been ordered to be incurred, and pending the receipt of explanations these items have been allowed to stand.

23. The 4th item General Pay Office has been struck out altogether, and a fresh charge of Rupees 14,000 entered under Bank of Madras.

24. With this alteration the grant sanctioned under F. II. Salaries and Expenses of Public Departments is Rupees 18,17,797 or in round number 18,18,000 Rupees.

25. Under Law and Justice Rupees 38,88,666 were estimated by the Madras Government which included Rupees 1,96,020 on account of increase to the salaries of the District Moonsiffs of the Madras Presidency. To this amount this Office added Rupees 26,007 on account of expenses of the Ootacamund Jail, and made up the Estimate at 39,15,000.

26. But as in sanctioning the proposed increase to the salaries of the Moonsiffs and their Establishments, this Government pointed out in addition to the saving of Rupees 54,420 expected by the gradual abolition of 18 Mooftee Sudder Amiens' Courts, the possibility of reductions in the number of Moonsiffs and Native Judges generally, consequent on the establishment of Mofussil Cause Courts under Act 42 of 1860, it was deemed advisable in this Department in framing the General Estimate of the Empire to assume the prospective reductions, in anticipation of which the above proposal was sanctioned, at the sum of one lac and to fix the Madras Estimate at 38,15,000, a sum which His Excellency the Governor General in Council has little doubt will be found to be ample, looking to the fact that the actual expenditure under this head in 1861-62 has not exceeded Rupees 31½ lacs against an Estimate of Rupees 36½ lacs or nearly 15 per cent. less.

B. I. 1 Land Revenue 3th Treasury Guard...	Rs. 1,06,648
F. III. Law and Justice.	
Sheriff's Office.....	610
Snider Court.....	2,923
Civil and Sessions Courts.....	27,099
Additional Courts.....	10,001
Other Courts.....	5,108
Temporary Establishments.....	554
Criminal Courts.....	400
3th Treasury Guard.....	26,643
Prisons.....	55,701
	3,38,071
or in round number Rupees...	3,39,000

27. In respect to F. IV, Police, I am to inform you that the total amount allowed for Police purposes in the Madras Presidency is Rupees 37 lacs, from which Rupees 2,30,000 on account of Police charges borne by the other Departments of service as noted in the margin* being deducted, the net sum passed under F. IV, is Rupees 34,61,000.

28. Orders in respect to the grant under F. V. Education, Science and Art will hereafter be communicated.

29. As under recent orders the Superannuation Pensions paid in the Revenue Departments are to be exhibited under F. VII, the Estimate under this head Rupees 17,44,919 has been increased by Rupees 2,00,651 transferred from B. I. 9, Superannuations, making the total amount Rupees 19,45,570 to which the sums noticed in the Postscript of your letter No. 161, dated 21st Februry last, viz:

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Annual donation to the Civil Service Annuity Fund from 1st May 1825	1,50,000
Annuities payable in England to the subscribers to the old Civil Service Annuity Fund up to 30th April 1825... ..	2,03,000
	<u>3,53,000</u>

being added, the aggregate of the Estimate under F. VII, is Rupees 22,99,000 ; and this sum has been passed as the limit of expenditure under this head during 1862-63, and includes Rupees 48,000 for the Lawrence Asylum at Ootacamund, viz., Rupees 30,000 for the maintenance of 200 boys and Rupees 18,000 for the support of 100 girls for which no specific sanction has as yet been granted, the proposal being still under consideration.

30. Excluding Rupees 6,72,041 on account of loss by exchange on Railway transactions for which no provision is necessary, the Estimate under F. IX, Miscellaneous, Rupees 10,13,937 is reduced to Rupees 3,41,896; from which again Rupees 25,000 the reserve for unforeseen Contingencies, Rupees 500 charges for supplying carts to Regiments, and Rupees 18,750 compensation to the Bank of Madras having been deducted, Rupees 2,97,646 is arrived at as the Estimate under F. IX ; to which Rupees 6,333 on account of the items transferred from B. I. Land Revenue (paragraph 14 of this letter) and Rupees 5,000 on account of Book and other Miscellaneous Stores to be received from England being added in this Office Rupees 3,09,000 have been passed under F. IX.

31. The reserve of Rupees 50,000 on account of unforeseen charges being excluded, the Estimate under F. X. Civil Contingencies is reduced to Rupees 22,905 or in round number Rupees 23,000.

32. Omitting Rupees 42,29,800 on account of interest on Public Loans, for which full provision has been made in the Budget Estimate of the Government of India, the Estimate under G. I. interest is reduced to Rupees 7,35,980 or in round number Rupees 7,36,000 being on account of interest on Service and other Funds and Local Loans.

33. The remaining heads of charges do not call for any remark except that their figures have been accepted in round numbers as shewn in the following Table fixing the limit of charges in 1862-63.

Class.	Service.	Amount.
		Rs.
A.	Allowances, Refunds and Drawbacks...	4,29,000
B.	1. Land Revenue	49,06,000
	2. Assessed Taxes	60,000
	3. Customs	1,50,000
	4. Salt	17,94,000
	6. Stamps	1,48,000
	7. Mint	2,94,000
II	Allowances and assignment under Treaties and Engagements	41,49,000
IV	Miscellaneous	1,65,000
F.	II Salaries and Expenses of Public Departments ..	18,18,000
III	Law and Justice... ..	38,15,000
IV	Police	34,61,000
V	Education, Science and Art... ..	1,29,000
VI	Political Agencies, &c.	22,99,000
VII	Superannuation, &c.	2,41,000
VIII	Marine	3,09,000
IX	Miscellaneous.....	23,000
X	Civil Contingencies.....	7,36,000
G. I.	Interest	
	Total.....	

*Proceedings of the Madras Government, Financial Department,
19th July 1862.*

34. I am further directed to convey to you the following Orders of His Excellency the Governor General in Council in respect to the four points raised in the letters under acknowledgment.

35. With respect to the 1st, details of Sayer Revenue, the Government of Madras in their Proceedings of the 24th January last, No. 103, paragraph 9, remark that the new Form of Budget Estimates enters into a variety of details quite unnecessary for imperial purposes; for instance, the head Sayer contains 30 different items, half of which have no existence in that Presidency; others produce but a few Rupees and the remainder are included in Land Revenue. Considering that such petty details are worse than useless, the Government of Madras requested the Board of Revenue to submit revised Form containing only the heads worth retaining, such for instance, as Pearl Fishery, Forest Revenue and the like, in order to obtain the Orders of this Government thereon.

36. No separate reference having yet been received, I am desired to avail myself of this opportunity to inform you that alterations in the existing Forms of Budget Estimates are not at present desirable. Details for their own sake may not be absolutely necessary in the Imperial Budget, but they have this advantage that they shew how general results have been arrived at and prove that Budget Rules have been adhered to; while many references in doubtful cases are thereby rendered unnecessary.

37. As respects the numerous entries under Sayer which have no existence at Madras, the Governor General in Council remarks that the forms of return are uniform for all Presidencies and must therefore include all the various denominations of receipt throughout the Empire. The printing of a few extra items is but a trifling inconvenience, their remaining blank shows that there are no such receipts, while it secures against erroneous inclusion under other heads, in cases where they do exist; and moreover His Excellency in Council thinks it would not be safe at present to make any alterations, but hereafter when the system is fully developed and thoroughly understood, it may be proper to dispense with some of the existing checks, which, except to those who have to consolidate and check the general returns, may perhaps appear needlessly minute.

38. The second point, *viz.*, the period of submission of Budget Estimates raised in paragraphs 28 to 33 of your letter No. 161, dated 21st February last, I am directed to observe that to fix so early a date as the 1st November for the despatch of Budget Estimates of the several Departments and heads of Offices, is in fact to prescribe the preparation of the Estimate by the Local Officers some time in September, that is eight months before the commencement of the period to which it refers; and that in September, almost throughout India, it is most difficult to determine the results of the current or to foresee the probable character of a succeeding official year. By December, however, the available data both for the current and the succeeding year are much more reliable; the produce of the rice crops and the prospects of the cold weather crops can be ascertained with tolerable accuracy. It was therefore thought better to curtail as much as possible the time allowed for consolidation and revision; and it was hoped that by insisting upon a strict observance of the rule that no new expenditure which have not already received the sanction of Government or been submitted for that purpose should be admitted into the Budget, the time allowed for revision, short as it undoubtedly is, would be found sufficient for the purpose.

39. His Excellency in Council further observes that on the first introduction of a system so novel as that of a detailed Budget for all India on a uniform plan, great difficulties had necessarily to be overcome and that delays arising from misapprehension of instructions and from the entire absence of trained machinery could not but be anticipated: His Excellency however hopes, that as the several Offices become better acquainted with the mode of preparing the Estimates, it may fairly be expected that a shorter time will suffice for the business of check and revision.

40. There are no doubt many items of charge which may as a rule be as correctly estimated six months before the commencement of a year as three or four; but this does not hold good as respects Revenue which may be largely affected by accidents of season or other

*Proceedings of the Madras Government, Financial Department,
19th July 1862.*

circumstances between September and January; and if the Estimates are required as proposed so early as November it would, His Excellency in Council thinks, be necessary to require additional reports from the local Officers in January if sufficient data are not otherwise available in the Government or the Accountant General's Office. In this view the Governor General in Council declines to comply with the proposal of the Madras Government.

41. With reference to the remark contained in paragraphs 38 to 40 of your letter No. 161, dated 21st February last, His Excellency the Governor General in Council disclaims any intention of making such a charge against any local Government as that inferred by the Madras Government from the Resolution of this Department dated the 18th September last, No. 12,262; but observes that on the first introduction of such a system as that of the Budget, many checks and restrictions have necessarily been adopted which may appear needless but are nevertheless very requisite for the guidance of local Officers and as a means of strengthening the hands of the local Governments (which have not hitherto as a rule devoted much attention to matters of Finance) in dealing with irregular or extravagant propositions of local Officers.

42. With respect to the 4th question raised in paragraph 41, of the letter of 21st February last of the latitude to be allowed to local Governments in dealing with Budget grants, I am directed to observe that it has been definitively settled by Resolution of 15th November 1860, and that this Government is not prepared to enlarge those powers at present. The desire however that they should be acted on in a liberal spirit has been frequently explained; but until the Budget system is thoroughly understood and its rules are scrupulously adhered to, it would, His Excellency in Council observes, be manifestly unsafe to forego that degree of control which is essential to the maintenance of its principles and to the uniformity of its action.

43. His Excellency in Council however directs that when once the Budget Estimates have been passed, special applications to this Government for sanction of alterations within prescribed limits and of fresh charges on account of salaries and establishments, and contingencies, which may be met from Budget grants, shall not be necessary, and shall be superseded by a monthly return of all such alterations and charges to be transmitted by the Local Government on the 1st of the month following that in which they may have been sanctioned; and by similar return from the Civil Paymaster which will be sent to this Department through the Deputy Auditor and Accountant General with two additional columns of remarks in which it will be the duty of the Civil Paymaster and Deputy Auditor and Accountant General to notice any deviation from prescribed rules which may appear to require the notice of this Government.

44. Annexed is the usual X. Y. Z. Statement completed so far as it is in the power of the Financial Department to render it. The amount sanctioned under Post Office, Telegraph, Army and Public Works will be duly communicated through other Departments. The items under Education, Science and Art are still under consideration in the Home Department.

Proceedings of the Madras Government, Financial Department,
19th July 1862.

X Y Z.

GOVERNMENT OF MADRAS.

General Abstract of Expenditure, for the year ending 30th April 1863.

Number of Grant.	SERVICE.	Local Estimate.	Sanctioned by the Government of India.	Items for disbursement in Madras.	Items for adjustment elsewhere or hereafter.
A.					
<i>Allowances, Refunds and Drawback.</i>					
1	Refunds.....	3,79,728	3,68,000	3,68,000	
2	Drawback.....	61,050	61,000	61,000	
		4,40,778	4,29,000	4,29,000	
B.					
CHARGES AGAINST INCOME.					
I.—Revenue Department.					
I.					
1.—Land Revenue.					
1	Board of Revenue.....	2,43,766	2,37,000	2,37,000	
2	Collectors, including Sub-Collectors and Assistant Collectors.....	29,64,042	29,64,000	29,64,000	
3	Settlement Officers.....	7,40,267	7,40,000	7,40,000	
4	Revenue Survey.....	5,39,886	5,40,000	5,40,000	
5	Sayer.....	2,89,996	2,90,000	2,90,000	
6	Abkarry.....	2,24,653	2,25,000	2,25,000	
		50,02,610	49,96,000	49,96,000	
2.—Assessed Taxes.					
1	Income Tax.....	1,26,176	60,000	60,000	
	Duty on Arts, Trades, &c.....	52,544			
		1,78,720	60,000	60,000	
3.—Customs.					
1	Collectors' Salaries, Establishments, and Contingencies, &c.....	1,84,023	1,84,000	1,84,000	
2	Reporter of External Commerce.....	6,238	6,000	6,000	
		1,90,261	1,90,000	1,90,000	

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General Abstract of Expenditure, for the year ending 30th April 1863.

Number of Grant.	SERVICE.	Local Estimate.	Sanctioned by the Government of India.	Items for disbursement in Madras.	Items for adjustment elsewhere or hereafter.
4.—Salt.					
1	Charges for the provision of Salt.....	15,54,179	15,54,000	15,54,000	
2	Salaries, Establishments, &c.....	2,40,322	2,40,000	2,40,000	
		17,94,501	17,94,000	17,94,000	
5.—Opium.					
Nil.					
6.—Stamps.					
1	Salaries, Establishments, &c.....	1,47,707	1,48,000	98,000	50,000
7.—Mint.					
	Salaries, Establishments, &c.....	2,94,078	2,94,000	2,34,000	60,000
8.—Post Office.					
Nil.					
9.—Electric Telegraph.					
Nil.					
II.—Allowances and Assignments under Treaties and Engagements.					
1	Territorial and Political Pensions.....	26,39,256	26,39,000	26,39,000	
2	Compensation.....	5,250	5,000	5,000	
3	Miscellaneous.....	15,04,780	15,05,000	15,05,000	
		41,49,286	41,49,000	41,49,000	
III.—Allowances to District Village Officers, &c.					
Nil.					
1	IV.—Miscellaneous.....	1,64,950	1,65,000	1,65,000	
V.—Contingencies Special and Temporary.					
Nil.					
Totals of the several Classes.....					

Proceedings of the Madras Government, Financial Department,
19th July 1862.

General Abstract of Expenditure, for the year ending 30th April 1863.

Number of Grant.	SERVICE.	Local Estimate.	Sanctioned by the Government of India.	Items for disbursement in Madras.	Items for adjustment elsewhere or hereafter.
Nil.	A.				
1	Section 1	4,40,778	4,29,000	4,29,000	
2	do. 2	50,02,610	49,96,000	49,96,000	
3	do. 3	1,78,720	60,000	60,000	
4	do. 4	1,90,261	1,90,000	1,90,000	
5	do. 5	17,94,501	17,94,000	17,94,000	
6	do. 6				
7	do. 7	1,47,707	1,48,000	98,000	50,000
8	do. 8	2,94,078	2,94,000	2,34,000	60,000
9	do. 9				
Nil.	B I.				
Nil.	B II.				
Nil.	B III.				
Nil.	B IV.	41,49,286	41,49,000	41,49,000	
Nil.	B V.	1,64,950	1,65,000	1,65,000	
		1,23,62,891	1,22,25,000	1,21,15,000	1,10,000
	C.				
	ARMY.				
	Nil.				
	D.				
	INDIAN NAVY AND MARINE.				
	Nil.				
	E.				
	Class I.				
	Public Works and Buildings.				
	Civil Imperial.	54,955			
	Military Imperial.				
	F.				
	CIVIL SERVICE.				
	Class II.				
	Salaries and Expenses of Public Department.				
1	Local Government.	2,56,000	2,56,000	2,56,000	
2	Household of the Local Governor.	91,535	92,000	92,000	
3	Madras Council.	16,800	17,000	17,000	

Proceedings of the Madras Government, Financial Department,
19th July 1862.

General Abstract of Expenditure, for the year ending 30th April 1862.

Number of Grant.	SERVICE.	Local Estimate.	Sanctioned by the Government of India.	Items for disbursement in Madras.	Items for adjustment elsewhere or hereafter.
	Secretariats.				
4	Public Department.	11,9,044	1,19,000	1,19,000	
	Public Works Department.	22,608	23,000	23,000	
	Military Department.	83,517	83,000	83,000	
	Revenue Department.	78,292	78,000	78,000	
5	Translators.	27,972	28,000	28,000	
6	Offices of Audit and Account.				
	Office of Deputy Auditor and Accountant General.	1,41,135	1,41,000	1,41,000	
	Loan and Interest Branch.	7,872	8,000	8,000	
	Government Savings' Bank.	6,956	7,000	7,000	
	General Pay Office.	45,378			
	Bank of Madras.		14,000	14,000	
7	Civil Paymaster's Office.	72,164	72,000	72,000	
8	Currency Department.	10,000	10,000	10,000	
9	Barrack Master.	2,730	3,000	3,000	
10	Board of Examiners.	23,640	24,000	24,000	
11	Stationery.	1,09,933	1,10,000	30,000	80,000
12	Ecclesiastical Department.	4,59,427	4,59,000	4,59,000	
13	Medical Department.	1,04,277	1,04,000	96,000	8,000
14	Printing charges.	1,69,895	1,70,000	1,70,000	
	Equipment allowance, &c. of Volunteer Guards.	24,000			
	Total.	18,73,175	18,18,000	17,30,000	88,000
	Class III.				
	Law and Justice.				
1	Supreme Court.	1,72,911	1,73,000	1,73,000	
2	Insolvent Debtors' Court.	3,939	4,000	4,000	
3	Coroner's Court.	7,254	7,000	7,000	
4	Law Officers.	52,330	52,000	52,000	
5	House of Correction at the Presidency.	35,585	36,000	36,000	
6	Justices of the Peace.	157	200	200	
7	Administration General.	8,400	9,000	9,000	
8	Presidency Court of Small Causes.	76,237	76,000	76,000	
9	Sudder Dewanny Huzamut Adawlut.	2,66,768	2,66,800	2,66,800	
10	Civil and Sessions Courts.	17,80,294	16,80,000	16,80,000	
11	Criminal Courts.	8,79,693	8,80,000	8,80,000	
12	Mofussil Jails.				
1	Inspection and General Superintendence.	40,332	40,000	40,000	
2	Prisons.	5,27,399	5,53,000	5,53,000	
3	Advances.	16,667	17,000	17,000	
13	Convict Settlements.	19,000	19,000	19,000	
14	Miscellaneous.	1,700	2,000	2,000	
	Total.	38,88,666	38,15,000	34,15,000	

Proceedings of the Madras Government, Financial Department,
19th July 1862.

General Abstract of Expenditure, for the year ending 30th April 1863.

Number of Grant.	Service.	Local Estimate.	Sanctioned by the Government of India	Items for disbursement in Madras.	Items for adjustment elsewhere or hereafter.
	CLASS IV. Police.	37,97,031	34,61,000	34,61,000	
	CLASS V. Education, Science and Art.				
	CLASS VI. Political Agencies and other Foreign Services.				
1	Salaries and Allowances.....	65,583	66,000	66,000	
2	Establishment, &c.....	47,177	47,000	47,000	
3	Miscellaneous.....	16,243	16,000	16,000	
	Total.....	1,29,003	1,29,000	1,29,000	
	CLASS VII. Superannuation and Retired allowances and Gratuities for Charitable and other purposes.				
	Superannuation and Retired allowances of the Revenue Departments.....	1,40,151			
	Do. of other Departments.....	1,32,584			
	Charitable Institutions and Gratuities and Donation for Charitable and other purposes.....	18,22,835	22,99,000	20,96,000	2,03,000
	Total.....	20,95,570	22,99,000	20,96,000	2,03,000
	CLASS VIII. Marine.				
	Marine Superintendent.....	25,070			
	Master Attendant's Department.....	27,355			
	Marine Surgeon, &c.....	2,177			
	Out-Ports.....	15,184	2,41,000	2,41,000	
	Light Houses.....	7,134			
	Pensions.....	2,469			
	Miscellaneous.....	1,61,200			
	Total.....	2,40,589	2,41,000	2,41,000	
	CLASS IX. Miscellaneous.....	12,21,937	3,09,000	2,99,000	10,000
1	Civil Contingencies.....	72,905	23,000	23,000	

Proceedings of the Madras Government, Financial Department,
19th July 1862.

General Abstract of Expenditure, for the year ending 30th April 1861.

Number of Grant.	Service.	Local Estimate.	Sanctioned by the Government of India.	Items for disbursement in Madras.	Items for adjustment elsewhere or hereafter.
14	Class II.....	18,73,175	18,18,000	17,30,000	88,000
14	do. III.....	38,88,666	38,15,000	38,15,000	
	do. IV.....	37,97,031	34,61,000	34,61,000	
	do. V.....	8,05,562			
3	do. VI.....	1,29,003	1,29,000	1,29,000	2,03,000
1	do. VII.....	20,95,570	22,99,000	20,96,000	
1	do. VIII.....	2,40,589	2,41,000	2,41,000	10,000
1	do. IX.....	12,21,937	3,09,000	2,99,000	
1	do. X.....	72,905	23,000	23,000	
	Total.....	1,41,24,438	...	...	...
	Recapitulation.				
	A and B.....	1,23,62,891	1,22,25,000	1,21,15,000	1,10,000
	C.....				
	D.....	5,955			
	E.....	1,41,24,438			
	F.....				
	Interest.....	2,65,42,284	7,36,000	7,36,000	
		7,35,980			
		2,72,78,264			

(Signed) E. DRUMMOND,
Secretary to the Government of India.

No. 64. ORDER THEREON, 19th July 1862, No. 530.

Resolved, that a copy of the foregoing letter 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 1862-63.

2. Ordered also that a copy be furnished to the Civil Paymaster, and to the Departments noted below, in view to the issue of such orders as may be necessary in reference to the remarks of the Government of India on the items of revenue and expenditure respectively relating to those Departments.

3. The revised Estimates required in paragraphs 6 and 7, with respect to the Income Tax and Customs Revenue, will be called for in the Revenue Department, and after being there examined and passed, will be forwarded to this Department for transmission to the Government of India.

4. The explanation required in paragraph 22 in regard to the 3rd item, viz., "Translators," will be furnished by the Accountant General, who will call upon the Officers concerned for fuller information respecting the increase noticed. With respect to the 1st item, "Establishment of Government Houses," it is observed that the excess is nominal, the amount estimated in 1861-62 for new Furniture having been entered in "Contingencies." Explanation regarding the 2nd item will be furnished by the Public Department.

5. The remarks of the Government of India in paragraphs 35 to 37 of their letter will be considered in the Revenue Department, in reference to the Proceedings in that Department, dated the 24th January 1862, No. 103.

6. The Governor in Council will pass orders hereafter on the point noticed in paragraphs 38 to 40, viz., the date fixed in the Proceedings of Government, under date the 15th April last, for the submission of the Budget Estimates to Government.

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

PROCEEDINGS of the MADRAS GOVERNMENT.

And the following papers.

Proceedings in the Sindh Departt. / November 17th July 1862. N^o 530.

From the Honble. E. Drummond, }
Secretary to the Government of India }
Financial Department } Nos 1, 2, 9, 25, 26, 27, & 42.

From the Accountant General. / New order 8th July 1862 N^o 98.
and 2 Aug - No 138

Order thereon 19 August 1862 No 1349

The above extracts from
the Honble. Mr. Drummond's
letter, 31st June last, N^o 4, 089,
will be communicated to the
Heads of Departments and
Officers named in the margin.

2. The Govt. of India have
it is observed, deducted Rs. 1,00,000
from the Estimate under Law
& Justice, Courts, & Rs. 3,36,031
from that under Police.

3. The deduction under
the head of Courts, was made
on the ground that this
Govt. had reported that a

during

High
Sudder Court
Inspector Genl. of Sails
Inspector Genl. of Police
Command. of Police

Police Estimate - 37,97,031
- Amount sanctioned - 34,61,000
- Amount retrenched Rs. 3,36,031

W. M.

W. M.

saving of Rs. 54,420 would be effected by the gradual abolition of 18 Mootlee Sudder Ameen Courts, and that a reduction in the number of Moonsiffs & Native Judges generally, might be possible, consequent on the establishment of Small Cause Courts in the Mofussil. The Govt. of India also remark that the sum sanctioned will be found to be ample, looking to the fact that the actual expenditure in '61-62 under this head, was only 3 1/2 lakhs against an estimate of 36 1/2 lakhs.

4. The office of Mootlee Sudder Ameen has been abolished in this Presidency. Several of the present Mootlee Sudder Ameen will be, however, retained in their capacity.

The Judges of the Sudder Court were requested in the Nos. of Govt. under date the 26th June last to expedite the submission of their report as to the extent to which the office of Sudder Ameen can be abolished in the course of the present year.

and then of their establishment with other changes

capacity of District all Moonsiffs to clear off arrears in their Courts. The rest of them will be transferred to the Pension list, & their establishments at once dispensed with. It is thus an immediate saving to a large amount, which will be further increased by the closing of the District Moonsiff Courts last established in the Cuddalore & Cuddalore & additional Moonsiff Court at Sholavay in Coimbatore. In addition to this there will be a large decrease in the Budget, between

Their attention will now be again called to the subject, and they will be requested to furnish the Accountant Genl. with a copy of their report, when it is ready, and with a statement showing the number of Judicial Officers of each grade whose salaries must be met from the Budget for the present official year. Before preparing this statement they should ascertain how far the District Moonsiffs have been affected by the establishment of the new Small Cause Courts, and whether it is probable that any reduction in the number of District Moonsiffs can be effected during the present official year, and if so to what extent it is likely to reduce the Judicial expenditure. The statement should show from what date the increased rates of salary and allowance

between the amount provided for the entire year for the increase to the salaries & establishments of District Munsiffs, & the amount to be actually expended, owing to the revised rates being brought into operation from the 1st ult. & 1st Prov. respectively.

allowance for establishments ~~sanctioned~~ for the District Munsiffs will take effect, and any other changes which are likely to affect the Budget.

5. In respect to F. IV - Police, the Govt. of India state that the total amount allowed for Police purposes in the Madras Presidency is 37 lakhs. From this amount they have deducted Rs. 2,39,000 being, as they supposed, the cost of Police employed as Watchmen for other Departments, and sanctioned the residue only under F. IV. The actual amount, however, chargeable to other Departments is Rs. 2,64,240 as shown in the Police Budget, & the true amount, therefore, available under F. IV. is Rs. 34,35,760. The Secy. Genl. in communication with the Inspector General & the Commissioner of

13
of Police, will report whether the grant will suffice for the Police expenditure this financial year.

6. The Police Estimate for 62-63 comprises the following

1. Presidency Police	2,14,2,091
2. Mofussil do.	35,32,044
3. Additional do.	22,896
	<u>Rs. 37,97,031.</u>

The Mofussil Police estimate includes Rs. 1,57,950 for Village Police, but not the cost of Police guards employed for other Departments. These charges are deducted from the cost of the Police proper, as shown at foot in the Budget. The Govt. are not aware whether the Inspector General of Police has prepared his estimate for the constabulary at its full strength, such as it ~~will~~ be when every taluk in the Presidency has been brought under Act XXIV-59. He will

will consider and give his opinion as to whether the cost of the constabulary, when completely organized, if it has not been so provided for in his present estimate, can be kept within the allotment of 37 lakhs per annum, & still afford a margin for the Village & Presidency Police.

7. It appears to the Governor in Council that the cost of guards supplied to other departments should be excluded from the Police Budget and debited to the Budgets of the Departments in which they are employed as otherwise there will be great difficulty in maintaining the general Constabulary force at a permanent strength.

8. It is observed that in Resolution of the Govt. of India in the Home Dept. under date the 16th Nov. last, rules were laid down for the adjustment of charges for the Police furnished by Watchmen to other Departments. The objects

14
The object of these rules was to ascertain & fix the net cost of the Police force proper.

The attention of the Sect. Secy. is drawn to the figures ^{collected} in the margin of para 27 of the Honble Mr. Drummond's letter. They are all that appear under the item of "Guards" in the "Land Revenue" & "Law & Justice" sections of the Budget, & were accordingly assumed by the Govt. of India as the charges coming under those heads, viz. Revenue, Courts, & jails, for Police Watchmen. But the amounts differ

Collectors	1,20,410	1,33,310
Courts	19,980	45,532
Sails	1,15,910	55,701
Mily. Dept.	7,940	"
Theriffs Office	2,64,240	2,35,532
Prind der Court	"	3,538
	R ² 2,39,071	

differ from the Inspe-
tor Genl's Estimate, as
deducted from the
Police Budget. In the
margin they are shown
classified, after exclu-
ding the Sheriffs Office
& Prisoner Court, which
are not guarded by the
Police, & placed in
 juxtaposition with
the corresponding an-
mounts as deducted
from the Police Bud-
get. The ^{cause of the} difference
in the item of Collec-
tors Guards is not
apparent. The ^{next} amount,
Rs. 45,532, probably
includes, besides the
Police charge, the cost
of the Peon & Messenger
establishments of the
Courts. The item of
Guards, Rs. 55,701 under
Mofussil Sails in-

Law & Justice, seems to be
the provision for Sailors,
Sail Writers, & Warders. From
the marginal note in the
Budget, it appears that the
cost of the Sail guards is
entered in the item "Extra
establishment, Rs. 1,24,928,"
this was done as stated in
the note under the orders
of the Government of India,
but the note was probably
overlooked by that Govern-
ment. The entry of the
item of "Guards" Rs. 55,701
immediately above that
of the extra establishment
was indeed not unlikely
to lead to misunderstan-
ding on the subject. It
is desirable that all guards
whether fixed, extra or
occasional, should be clearly
exhibited in future
Budgets, so that such con-
fusion as has now occur-
red may be avoided.

The

The total amount however for the so-called Extra-estab-
lishment differs from the amount for Jail guards estimated by Mr. Robinson. The Assistant General is requested to show how these differences are really occasioned, as the information will be looked for by the Government of India, in the event of a reference being made to them on the subject of the grant under P. IV, Police.

10. The Estimate for the European Prison at Botacamund has been incorporated with the Madras Budget. This is not in accordance with the Financial Resolution, 7th October 1861, N^o 13,197, which directed

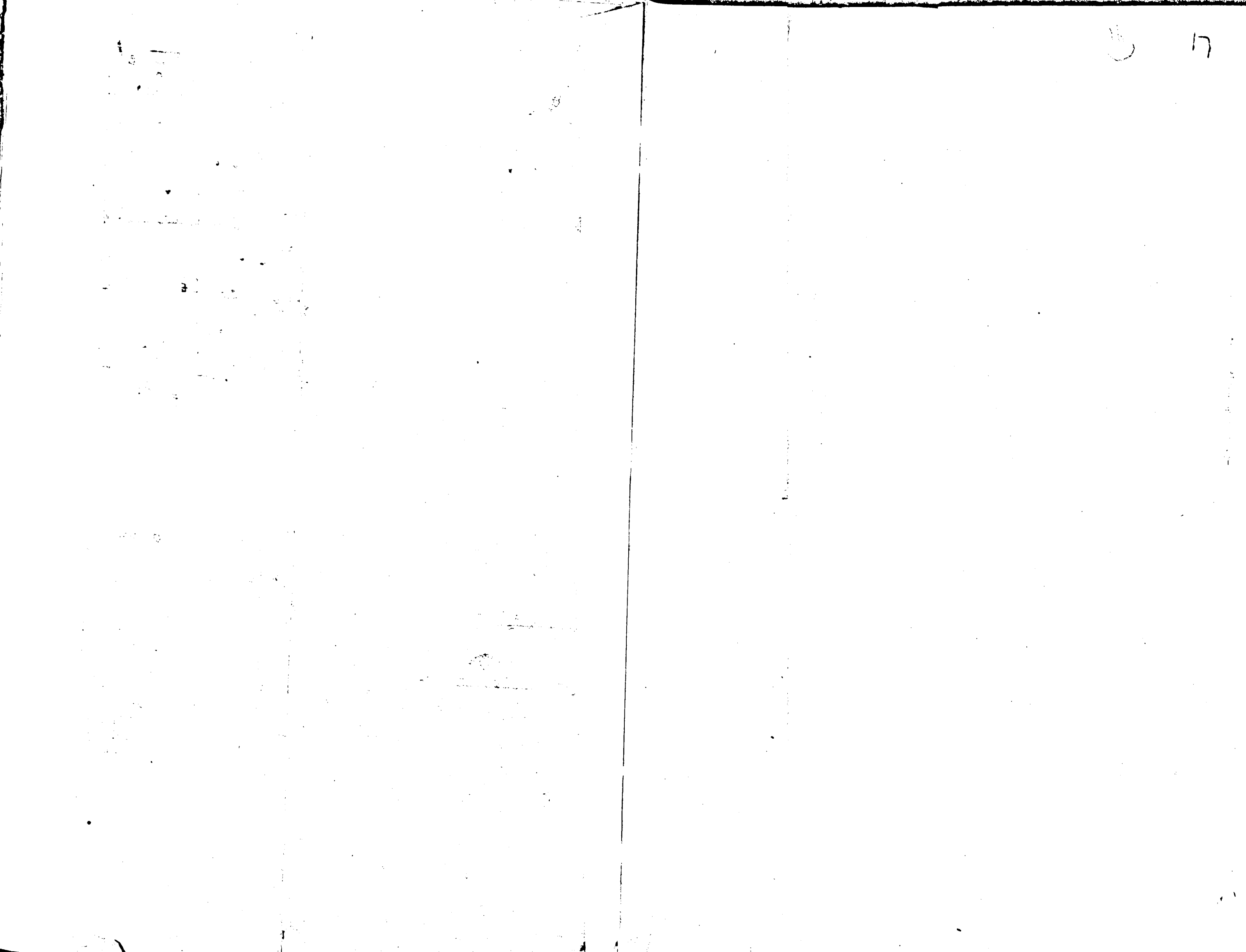
directed the charge for this Jail to be transferred to the debit of General & Political, Govt. of India. Their attention will be directed to this Resolution, in reference to paras. 9 & 25 of ^{the House} Mr. Drummond's letter. - & the Supplemental estimate received with the Sect. Genl's letter recorded above, will at the same time be forwarded to them.

- Chief Justice & Judges of the High
 The Sudder Court of Judicature - Madras?
- " Inspector Genl. of Police.
 - " Inspector Genl. of Sails.
 - " Commr. of Police.
 - " Act. Genl.
 - " Civil Paymaster

Desp 22nd

With Finl Pro.
 19th July 1862
 N^o 530 and
 letter of the
 Secy to the Govt.
 of India N^o
 21st June 1862
 N^o 4089-

Desp 22nd



1936/197

70931 Madras—Printed at the Government Press.

Following certain instructions
with reference to the remarks
made by the Government
of Madras on the Budget
relating to Jawar, Juddar,
Dhar & Juddar.

Fr 131570.
9/17/3
19 Aug 1936

PROCEEDINGS OF GOVERNMENT.

No. 13449

1862. Department.

Despatch

Judicial

18

No. 1350

Secretary to the Govt. of India.

Financial Dept.

Sir,

No. 672-22 May '31.
1127-7 Sep. -

+ sanction to the
establishment
of

In the applications
made by this Govt.
for + wardens & servants
for the general Euro-
pean Prison at Port
Blair, it was sub-
mitted that, as the
 Jail in question would
be the common recepta-
cle of Europeans & Ame-
ricans sentenced to
Penal Servitude, from
all parts of India, all
expenses connected
with it, should be
charged against the
Imperial

197-7 Oct. 61.

Imperial Revenue. In sanctioning the charge, the Govt. of India directed a sum available in part for the Rail Establishment, to be "transferred from the Madras Budget to the debit of General & Political, Govt. of India".

2 In form of Indian
passing orders on the Madras Budget 62-63 - the Govt. of India have included in it, the Estimate for this Rail - thereby ~~adversely~~ making these expenses a charge against this Presidency. I am directed to request that, if the oversight

has

Receipts — Rs 2000.
Disbursements — 26,007.
as Estimate for-
warded with let-
ter, 24 Feb '62, No
165, Ind. Dept.

19
has not already been discovered & rectified, the sums referred in paras 9 & 25 of the

letter, 21 June 62, No 4089, may be directed to be transferred to General & Political, Govt. of India.

I have directed also to forward a copy of a letter, 8 Inst, No 93, from the Asst. Genl. with the Supplemental Estimate referred to in it.

Ford. George,
19 August 1862

Nov. 1862 Acptd.
Contracted for

Ch. 1350

To the office, to the
Govt. of India
and Acptd.

of the Congress

Oct. 1920.

Ch. 286.

Office certain instances
have with reference to the
remarks made by the
Govt. of India and the
Bureau relating to the
subject of the Indian
and the

1920 1921