M.R.O. 1—88,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 172		Press Mis.
28-29		
Dated	4 — 2 —	19-1862

5/5

Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department, 4th February 1862.

No. 28. Read the following Proceedings of Government in the Revenue Department, dated 28th January 1862, No. 128.

Passing Orders on the Budget Estimates of charges and disbursements submitted by the Board of Revenue for the official year 1862-63. (Vide Proceedings Revenue Department, dated 28th January 1862, Nos. 250—252.)

No. 29, ORDER THEREON, 4th February 1862, No. 172.

Communicated to the Inspector General of Police.

2. The attention of the Accountant General will be directed to paragraphs 17 and 24 of this Order. It is concluded that "Batta to Prosecutors and Witnesses" falls under *Magisterial* charges. If so, the proposed provision, Rupees 57,000, will be transferred from the Revenue Estimate to that for Law and Justice.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

Proceedings of the Board of Revenue:—

Forwarding Estimates of charges for 1862-63, *received from the Collectors.* } (Here enter 17th December 1861, No. 7,076.)

Official Memorandum from the Secretary to the Board of Revenue:—

Forwarding copy of the Budget furnished to the Accountant General for the Salary of the Members of the Board and their Establishment. } (Here enter 22nd January 1862, No. 37.)

ORDER THEREON, 28th January 1862, No. 128.

1. The Governor in Council proceeds to pass orders on the Budget Estimates of charges and disbursements submitted by the Board of Revenue for the official year 1862-63.

2. The Head A (I).—(*Allowances*) is wholly blank.

3. The Head A (II),—(*Refunds*) amounts to Rupees 3,62,800, besides a further sum of Rupees 61,050 on account of Drawback on re-exports. It is impossible to calculate this item of expenditure with any accuracy, but the sums provided will suffice, so far as can now be foreseen. The only items which from their magnitude need any remark are the following:—

Godavery.—Land Revenue,—Rupees 1,83,600.—The bulk of this sum is for the refund of mesne profits from the restored Zemíndáry of Neddadavole while in the possession of Government.

Tanjore.—Stamps,—Rupees 21,000 }
Malabar.—Do.— „ 15,000 } The Stamp Revenue in these two Districts is estimated at more than 6¼ lacs or nearly a third of that of the whole Presidency; it is not surprising therefore that the refunds should be comparatively large.

4. *Madras Sea Customs.*—Drawback. Rupees 50,000. This item though large has been carefully calculated by the Collector and it would not be safe to reduce it.

5. *Revenue Board.*—Rupees 2,64,742.—The Board have estimated unnecessarily for travelling and deputation allowances of Officers. The provision of deputation allowance for members on special duty may safely be reduced to Rupees 3,000. With these changes the Government pass the estimate which they observe includes Rupees 6,333 for Peons belts, cloth for table covers and furniture for public Bungalows, charges not fairly debitable to the Board.

6. *Presidency Stamp Department.*—Rupees 83,130.—The Government have resolved on applying to the Supreme Government for authority to appoint a Superintendent on a salary of Rupees 1,000 monthly. This item has consequently been increased from 2,000 to 12,000 Rupees, and an addition of Rupees 2,000 has been made to the item contingencies, as it may be necessary to provide office accommodation elsewhere on the abolition of the General Treasury. With these alterations the Superintendent's Estimate is passed.

7. *Collectors, &c.*—The charge for Collectors, Sub-Collectors and Assistants of all grades amounts for the Presidency (excluding North Canara) to Rupees 10,69,550, and is considerably in excess of the actual charge for 1860-61, and the estimates of 1861-62. This is owing to the full establishment having been estimated for as prescribed by the rules and to full provision having been made for the higher rate of pay which the junior assistants will receive when they pass the prescribed examinations.

		Per mensem. Rs.		Per annum. Rs.
8	First Class, at	600	=	57,600
13	Second do., at	500	=	72,000
12	Third do., at	350	=	50,400
14	Fourth do., at	250	=	42,000
	Total			2,22,000
Special 1	Depy. Collr. Madras at	350	=	4,200
Special 1	Do. of Sea Customs at	600	=	7,200
	Total			2,33,400

8. *Deputy Collectors.*—The estimate under this head (Rupees 2,22,000) is also for the full establishment after deducting the two Deputy Collectors of the 4th Class attached to the District of North Canara, and exclusive of the two special officers of this class in Madras. There is some difficulty in deciding how to provide the requisite sums in each District, owing to

Districts.	1st Class.	2nd Class.	3rd Class.	4th Class.	Total.
Ganjam	..	1	1	..	2
Vizagapatam	..	1	..	1	2
Godavery	1	..	1	1	3
Kistna	..	1	1	1	3
Nellore	..	1	1	1	3
Cuddapah	..	1	..	1	2
Bellary	1	..	1	..	2
Kurnool	..	1	..	1	2
Madras	1	..	1	..	2
North Arcot	1	..	..	1	2
South Arcot	..	1	1	1	3
Tanjore	1	1	..	1	3
Trichinopoly	..	1	..	1	2
Madura	1	..	1	1	3
Tinnevelly	..	1	1	..	2
Coimbatore	..	1	..	1	2
Salem	1	..	1	1	3
South Canara	..	1	..	..	2
Malabar	1	..	1	1	3
	8	12	12	14	46
SPECIAL.					
Madras	..	..	..	1	1
Sea Customs	..	..	..	1	1
Total	..	..	..	..	48

transfers in the course of the year and similar causes. The Governor in Council resolves as the most convenient course to make the marginal allotment of Officers of this class. This will ensure a sufficiency of funds being provided in the Budget and transfers of funds will be made by Government as necessity arises. It is to be understood that this arrangement is purely one of financial convenience, and that a Deputy Collector of one of the lower grades is not to be held entitled to promotion merely because he happens to be employed in a District to which one of the higher grades is allotted in this list.

9. *Huzur Establishments.*—Rupees 6,17,358. Under this head are included the establishments of Collectors, Sub-Collectors and Assistants and Deputy Collectors. The total charge is considerably less than in previous years owing to the revision lately effected by Mr. Pelly under the orders of Government.

10. *Huzur Contingencies.*—This item, Rupees 12,150, requires no remark.

11. *Huzur Sádirwárid*, Rupees 33,496.—The Government adopt for the present the Board's entries. The items will be carefully scrutinized as soon as the Board's report on the general subject of the revised allowance to be granted on this account is received. The Board are requested to expedite their report, and in it to state what provision is made for the supply of Europe Stationery out of store.

12. *Printing Charges.*—This item, Rupees 2,000, is passed provisionally pending full explanation from the Collectors of Coimbatore and Tanjore. The trifling sums asked by a few other Collectors have been disallowed. The charge appears to Government of questionable propriety.

13. *Táluq Establishments.*—The charge for these, Rupees 10,25,914, is considerably lower than in previous years, owing to their having been revised and reduced in consequence of the introduction of the new Police. In theNorthern Circars and Tinnevelly and perhaps elsewhere the new Police may not be introduced by the commencement of the new year. The Revenue Budgets, however, provide only for the purely Revenue establishments, the difference between the charge for these and the full joint establishments having been provided for, as the Board state, by the Inspector General of Mofussal Police. The more correct course would have been to have retained the whole joint establishment in the Revenue Budget until the introduction of the new Police, when transfers would be made by Government; but practically it is not of much importance if this Government can of its own authority make the necessary transfers from the Police to the Revenue Department. If the Government cannot do this the Accountant General must enter the joint establishment in the Revenue Budget and strike out the portion now entered in the full Police Budget.

14. *Táluq Contingencies*, Rupees 6,750.—This item needs no remark.

15. *Sádirwárid*, Rupees 86,600.—This item is passed provisionally subject to the orders of Government on the Board's report.

16. *Magisterial Establishment.*—This charge is for Sub-Magistrates and their establishments and contingencies, and amounts to Rupees 1,90,232. These officers perform Revenue as well as Magisterial duty, and the Government see no advantage in keeping them distinct from the other Táluq establishments. Their pay, it is observed, is charged in the proportion of ¾ to Land Revenue and ¼ to Magisterial.

17. The provision made for the Joint Magistrates in Madras and Coimbatore and their Establishments have been struck out as they perform purely Magisterial duties and should therefore appear under "Law and Justice."

18. *Police Guards.*—This charge, Rupees 1,32,560, is altogether new. On the introduction of the new Police, the Revenue establishments were carefully revised and reduced to the minimum requisite for purely revenual purposes. The revision was carefully effected by a special officer, Mr. Pelly, Senior Member of the Board of Revenue, in communication with the Collectors and Magistrates and the Inspector General of Police, and was ultimately reviewed by Government. The result was a saving of Rupees 12,80,000 annually, made over to the Police Department, which undertook the duty of guarding all Revenue Treasuries, &c. The Revenue Department has, therefore, contributed all that it can contribute for guards furnished by the Police, and no further reduction can be made in its establishments for this object. The Budget system, however, requires that each department should provide funds for any service it may require from other departments, and hence it is necessary that provision should be made in the Revenue Budgets. The Government have, therefore, in modification of their order dated 24th December 1861, No. 2,366, added the sums mentioned by the Inspector General of Police with an addition of 10 per cent. for contingencies.

19. *Medical Establishments*, Rupees 72,590.—This like the preceding is a new item, the service having hitherto been rendered without charge to the Revenue Department. The Director General's estimate has been adopted with a margin of 10 per cent. for contingencies; but it includes many items not debitable to the Revenue Department. The Board will ascertain and report on the charge against each District, and the necessary transfers will be made accordingly.

20. *Temporary Establishments.*—These are estimated at Rupees 41,381 and are rendered necessary by special requirements in ten Districts.

21. *Fixed Tentage*..... Rs. 56,406. / *House rent to Assistant Collectors*..... „ 16,380. These items are usual and need no remark.

22. *Travelling Charges*, Rupees 1,18,284.—The three items under this general heading have been estimated on no uniform system. The Government have revised them and allowed what they deem sufficient. The Board will after communication with the Collectors lay down general rules as to the number of Clerks and Subordinates who should accompany Collectors and their Assistants on their tours. The total sum estimated under this head has been reduced by Government from Rupees 1,33,669 to Rupees 1,18,284, inclusive of six months travelling allowance for Deputy Collectors to be employed on general duties; and this must, by improved arrangements, be made to suffice.

Officers.
Establishments.
Hire of cart.

23. *Office Rents* Rupees 6,410.—These require no remark.

24. *Batta to Prosecutors and Witnesses*, Rupees 57,000.—It is impossible to estimate this charge with any pretension to accuracy, and the Board's arrangement of entering an average sum of 3,000 Rupees in each District is approved.

25. *Miscellaneous*, Rupees 52,903.—The provision of 1,000 Rupees in each District for petty contingencies which cannot be foreseen, is very moderate and is passed. The only item of any consequence under this head is Rupees 28,123 for village officers in South Canara, in which District there are no official Ináms or Fees; the village servants being paid in money.

26. The total Land Revenue charges passed by Government amount to Rupees 37,61,764.

27. "*Sayer.*"—This head of account is quite new in this Presidency. There are only two items which can here be conveniently brought under it, viz., the charges for the Pearl Fishery in Tinnevelly, Rupees 20,742, and for Ameendivy coir in South Canara, Rupees 21,440.

28. *Abkáry*, Rupees 2,24,653.—Charges under this head occur only in two Districts, the Kistna and Madras. In the former Rupees 2,688 is required for the Abkáry of Masulipatam, which is under Government management. In the latter the Abkáry of the Town of Madras is managed by the Collector. Of the sum, Rupees 2,21,965, required for Madras, Rupees 2,00,000 represents the cost price of Arrack to be supplied to the Vendors.

29. *Income Tax*, Rupees 55,100.—Pending a revision of the existing establishments, an average provision of Rupees 2,400 has been made for each District by the Board and is approved. The Board will submit, as soon as possible, list of the establishments necessary in 1862-63. The

moderate provision of Rupees 2,850 for travelling charges is passed. The honorarium fees have been blended with the contingencies, and Rupees 6,650 allowed. Other small sums entered by the Collectors have been struck out.

30. *Duty on Arts, &c.*, Rupees 52,544.—The Board will submit a list of the establishments required. Meanwhile the provision of a sum equal to 3 per cent. on the estimated receipts, and of Rupees 3,800 for contingencies is passed. Under this head some small sums entered by the Collectors have been struck out.

31. *Customs*, Rupees 1,83,422.—The Board have rightly provided for the revised establishments lately approved by Government.

32. *Salt*, Rupees 17,77,746.—The main item under this head is 15 lacs for the provision of Salt in the different Districts. The Deputy Collectors employed in this Department are expected to be frequently travelling and provision has therefore been made for 12 months travelling allowance in each case.

33. *Stamps*, Rupees 65,419.—The charge is estimated at 3 per cent. on the receipts, and a small allowance of Rupees 8,392 for contingencies.

34. *Superannuation and Retired Allowances.*—The pensions are entered at their actual amount and a provision of Rupees 3,000 is made in each District for gratuities. The total Rupees 1,89,460 is passed.

35. *Miscellaneous.*—This head, Rupees 1,46,150, includes provision for District Posts, Law Expences, and various charges of a similar character, some of which are not susceptible of accurate estimate.

36. The other alterations made by Government in examining the Budgets are of a trifling character and need not be noticed.

	Rs.
* Board of Revenue...	2,64,742
Presidency Stamp Department...	83,180
Districts...	64,98,440
Total.....	68,46,312

The total of the preceding entries amounts to Rupees* 68,46,312 or about 12 per cent. on the estimated Revenue.

37. *Allowances and Assignments under Treaties and Engagements.*—These amount to Rupees 25,05,592, and are passed for entry in the Budget. The Board will obtain and submit an abstract of the items forming this entry, classed under appropriate heads, as Yeomias, Malikhana to Malabar Rájás, &c., &c.

38. The Collectors will be required to submit to Government monthly abstracts of expenditure in the accompanying form as soon as possible after the commencement of each month.

39. Ordered that the North Canara Budget which has been separately revised be forwarded to the Accountant General.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
„ Accountant General.
„ Civil Paymaster.
„ Financial Department.
„ Judicial do.

Exd. T. McMootry.

No. 172 — 4 Feby 1862.

Communicated to the Inspector General of Police.

2. The attention of the Acch Genl. will be directed to paras 17 & 24 of this Order. This concluded that "Batta to Prosecutors & Witnesses" falls under Magisterial charges, & the proposed provision, Rs 57,000, will be transferred from the Revenue Estimate to that for Law & Justice.

The Inspector Genl. of Police, with C.L. No 128 R.D.
" Acch. Genl.
" Rev. Debt. II

Dept 5