M.R.O. 1—32,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 133 Press ~~His~~

180-181

Dated 29.1.1883 ~~19~~ .

7/8

Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department, 29th January 1863.

No. 180. Read the following Proceedings of Government in the Revenue Department, dated 31st December 1862, No. 2,699.

Passing certain orders on the Budget of charges for 1863-64 submitted by the Revenue Board with their Proceedings, No. 8,011, dated 8th December 1862, and observing that orders will be passed in the Judicial Department on the subject of the salaries and establishments of Town Moonsiffs, their duties being purely judicial.

(Vide Proceedings Revenue Department, dated 31st December 1862, No. 387.)

No. 181. ORDER THEREON, 29th January 1863, No. 133.

Referring to paragraph 24 of the foregoing order, it is observed that the Town Moonsiffs have civil jurisdiction up to ten Rupees, and dispose of trivial Magisterial cases. As they are entirely under the control of the Collector and Magistrate, their salaries may be included under "Criminal Courts" in Law and Justice.

2. It is presumed that the items stated in paragraph 21 of the Board's Proceedings to have been struck out of their Estimate as appertaining to Law and Justice, will come under the Deputy Auditor General's notice.

3. His Excellency the Governor in Council requests that, in respect to the Budget for 1864-65, the Deputy Auditor General will issue a Circular to all Magistrates, pointing out the several items appertaining to Criminal Courts and instructing them to submit separate Estimates of such items to the Judges of the High Court.

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

Lxd. T. McMootry.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Dated 31st December 1862, No. 2,699.

Read again Proceedings of the Board of Revenue, 8th December 1862, No. 8,011, and recorded in Proceedings of Government, dated 18th December 1862, No. 2,635 :—

1. The Budget of charges for 1863-64 submitted by the Board of Revenue with their Proceedings above recorded has been very fully and carefully examined by them. The Government will therefore only remark on such items as specially require notice from them.

2. The Board have included in this Budget the charges of the Presidency Income Tax Commission for 1863-64, but as the Government have in the Order dated 3rd December 1862, No. 2,531, disposed of the separate Budget received from the Commissioners, the Accountant General will be guided by the instructions therein contained.

"REFUNDS."—2. This item from its nature is not capable of accurate estimate and necessarily varies from year to year, so that even the actual disbursements of past years do not afford a certain basis of calculation. In the current year's Budget the amount required was estimated at Rupees 3,90,580; for 1863-64 the Board have provided only Rupees 1,78,700, but in one District alone they have struck out Rupees 24,000 from the Collector's Budget solely because the Collector omitted to explain why so large a sum was likely to be required. This omission on the part of the Collector is very reprehensible, but the Government can scarcely suppose that the entry of Rupees 27,000 was made by him without good cause. The Government do not think it safe to provide a less sum than two lacs or Rupees 1,90,580 less than in last year.

3. The provision of 64,700 Rupees for "CUSTOMS DRAWBACK" is approved.

4. The attention of the Accountant General will be called to the latter part of Clause IV, paragraph 3 of the Board's Proceedings wherein they point out that provision should be made in another part of the Budget for compensation to be paid to certain Zemindars on account of the abolition by Government of the Moturpha tax formerly collected by them. Compensation in the form of a reduction of the Peishcush as proposed by the Board is the best and simplest plan, and measures should be taken with this view as soon as possible.

LAND REVENUE CHARGES. *Board of Revenue.*—5. The increase of Rupees 8,097 on account of the establishment of the Board of Revenue is owing partly to the incorporation of the separate office of the Reporter of External Commerce with that of the Board of Revenue, and partly to the addition of Rupees 250 per mensem or Rupees 3,000 per annum with a view to strengthen the Board's Account Department. The Government are aware that the Budget system and the Audit of Bills have entailed additional work on that Department, and they will therefore retain this sum pending sanction in the usual course. The sum of Rupees 5,500 entered under contingencies against the actual charge of Rupees 1,880 in 1861-62 and the estimate of Rupees 1,800 in 1862-63 is very large. The Government consider 2,000 Rupees ample. So again with reference to the actual charge of 1861-62 the sum entered under "Batta and Travelling allowance to establishment" will be reduced from 800 to 500 Rupees. The sum of Rupees 1,500 for Telegraph Messages is also large, it will be reduced to 1,000 Rupees. The net amount passed for the Board of Revenue will be Rupees 2,45,130 which is still Rupees 8,130 above the estimate of the current year.

G. O. 11th April 1862, No. 812.

Collectors and other Covenanted and Military Officers in the Revenue Department.—6. The total amount entered in the Budget for the salaries of those Officers, is Rupees 10,81,150 against Rupees 10,60,550 passed in the Budget for 1862-63. The Board state that the salaries of the Covenanted, &c., European Officers in Ganjam and Vizagapatam are given as provided for in the Collectors' estimates as the Board have not in their records the orders of Government under which some of the appointments held by them were created. The Board probably allude to the Assistant in Jeypore, but his salary is debited to "Law and Justice." They will however be furnished with the Judicial orders noted in the margin. The Government observe that in place of Rupees 6,300 entered for an Assistant in Vizagapatam in the Budget for 1862-63, the Collector has without apparent reason entered Rupees 8,800 in that for 1863-64. The Collector of Ganjam also has estimated Rupees 41,300 for his subordinates, a sum apparently much too large, as the sanctioned pay of a Sub-Collector and two Head Assistants is only Rupees 31,600. The Accountant General will revise these two estimates. The total sum passed for the Covenanted Staff is Rupees 10,81,650, subject to such changes as the Accountant General may make in Vizagapatam and Ganjam.

	Rs.
Collectors	5,42,200
Sub do.	2,24,000
Head Assistant do.	1,67,200
Assistant do.	1,37,700
Regimental allowance of do.	13,050
Total...	10,84,150

21st September 1861, No. 1,192.
22nd July 1862, No. 1,154.

Deputy Collectors.—7. The salaries of the Deputy Collectors employed in the Land Revenue Department amount in the aggregate to Rupees 1,72,800 as shown in the Order of Government, dated 2nd July 1862, No. 1,436. The sum entered in the Budget is Rupees 1,78,800 or 6,000 Rupees in excess. This increase is nominal inasmuch as it is a transfer from Salt to Land Revenue as explained by the Board.

Huzúr Establishment.—8. The sum of Rupees 6,33,192 entered under this head exceeds the estimate of 1862-63, Rupees 6,17,358 by Rupees 16,134. This is ascribed by the Board to additions recently made to certain establishments in the course of Mr. Pelly's revision. Mr. Pelly will be requested to close his revision as soon as possible and submit his final Statement.

Huzúr Contingencies.—9. The estimate of Rupees 19,000 for 1863-64 against the estimate of Rupees 12,150 shows an increase of Rupees 6,850. This is owing to the uniform entry of Rupees 1,000 for each District. The average provision made in 1862-63 for each District was Rupees 639 and there has been no complaint, as far as the Government are aware of its insufficiency. Considering how long the Budget system has been in operation, the Government have a right to expect that all ordinary charges have been duly provided for under appropriate heads, and consequently the allowance for petty items may be reduced. The Government therefore deem an uniform provision of 500 Rupees sufficient. The total sum will then be Rupees 9,500.

Huzúr Saderwarid.—10. Under this head there is an increase of Rupees 13,573. But as the Board state that the Saderwarid estimates (to be separately submitted) have been carefully and specially revised, the Government will not at present interfere with the entries.

	Rs.
1862-63	33,496
1863-64	47,069
Increase	13,573

Medical Charges.—11. The large sum entered under this head in the Budget for 1862-63, was specially noticed by Government in their Order dated 28th January 1862, No. 128, paragraph 19, as including many items not debitable to the Revenue Department, and the Board were requested to ascertain and report on the proper charge against each District in order that the necessary transfers might be made. The Board in their reply dated 27th October 1862, No. 7,102, not having given sufficient information on the subject, were requested to furnish a fuller report. They have now, in communication with the Inspector General of the Medical

Department, entered in the Budget now before Government only those charges which are properly debitable to the Revenue Department, and the result is a reduction of more than half the sum entered in the Budget for 1862-63. The sum of Rupees 30,833 entered in the Budget for 1863-64, provides also for the cost of country medicines and 10 per cent. for contingencies. The attention of the Accountant General and the Inspector General of the Medical Department will be called to Clause II, paragraph 12 of the Board's Proceedings in which they explain that the provision made for *Medical Stores* by some of the Collectors has been omitted under the impression that it will be included in the Inspector General's separate Budget.

	Rs.
1862-63	72,590
1863-64	30,833
Decrease	41,757

Police Guards.—12. The proposed charge of Rupees 1,34,882 is little above the estimate of Rupees 1,32,560 for 1862-63 and is stated to have been most carefully prepared by the Inspector General of Police. The Government therefore pass it. It is not clear from the Board's Proceedings whether 10 per cent. has been added for contingencies; if not they will give the necessary information to the Accountant General so that an addition may be made before the Budget is finally closed. The Board state that the orders of Government sanctioning the establishment of Guards for the Treasury and Salt Departments of every District do not appear to have been fully communicated to them. Some of these were passed in the Judicial Department. The Board will however procure from the Inspector General a memorandum of the dates of the several orders and report which of those are wanting to complete their records.

13. The Board in Clause VI, paragraph 13 of their Proceedings request that as an exception to the Order in the Judicial Department, dated 23rd June 1862, No. 969, ruling that "the duty of obtaining Government sanction" for Police watchmen "will properly devolve on the Department employing the Guard," the Inspector General may be instructed to complete the establishment of Guards for the Sea Customs Department throughout the Presidency and of any other Guards which may be found necessary in particular Districts. This portion of the Board's Proceedings will be communicated to the Inspector General who will meet the Board's wishes if he can conveniently do so.

Talook Establishments.—14. The proposed charge under this head amounts to Rs. 10,68,523 against the estimate of Rupees 10,25,914 for 1862-63. The increase of Rupees 42,614 is owing chiefly to the necessity of raising the pay of Peons from 5 to 6 Rupees. The Government presume from paragraph 14 of the Board's Proceedings that the Budget as revised by them includes that portion of the joint Revenue and Police establishments which will hereafter be displaced by the new Police.

Talook Saderwarid.—15. The entry under this head, Rupees 80,314, shows a decrease of Rupees 6,286 below the estimate of 1862-63. The former is the aggregate of the separate Saderwarid estimates specially revised by the Board and will be retained subject to the orders which the Government may pass on their estimates.

	Rs.
1862-63	86,600
1863-64	80,314
Decrease	6,286

Talook Contingencies.—16. The uniform provision of Rupees 500 for each District is approved. The total passed is Rupees 9,500 against the estimate of Rupees 6,750 in 1862-63.

Village Establishments.—17. The cash payments made to these establishments in several Districts were altogether omitted from the Budget for 1862-63. A Supplemental Budget was therefore submitted by the Board and passed by Government in their Order dated 30th instant, No. 2,698. The sum entered by the Board, viz., Rupees 3,76,620 is approved. They have correctly struck out the large sums entered by some of the Collectors for money payments to be made hereafter in commutation of service Maniems, as the proceeds of the enfranchisement of these Inâms will be formed into a separate fund for those payments.

18. The entry of Rupees 2,41,000 in Tanjore is the cost of the revised Village Establishment recently sanctioned by Government but not yet carried out. The available assets in the form of sanctioned cash payments, Inám lands, Fees and Local Cesses amount to Rupees 2,53,000. The provision in Malabar of 81,000 Rupees is wholly covered by a 10 per cent. cess levied in addition to the Government Assessment and included in the Revenue receipts. In both these Districts the sums realized from Ináms, Fees, and Cesses should certainly be excluded from the Imperial Revenue and be separately shown, as a set off against the charges. The Accountant General will adopt this course, if he can do so without delaying the transmission of the Budget beyond the appointed time. In South Canara there have never been any grants of Inám lands or Fees and the village Officers have always been paid out of the Revenue, which of course is all the larger for not being subject to such deductions. The entry for the Godavery District of Rupees 11,732 is provisional and dependent on further orders from the Government.

G. O. 9th August 1862, No. 1,607, Rev. Dept.

Magisterial Establishments.—19. The sum passed in the Budget for 1862-63 was Rupees 1,90,232, for the Sub-Magistrates and their establishments and contingencies. That entered in the Budget for 1863-64 is Rupees 2,47,231.* The sum entered for contingencies will be reduced to Rupees 2,850 at 150 Rupees for each District. The other items are approved. The increase of Rs. 51,149 is large, but is owing to the several additions and alterations recently sanctioned in the course of Mr. Pelly's revision.

	Rs.
* Sub-Magistrates	2,32,824
Contingencies	5,700
Saderwarid	8,707
Total	2,47,231

20. The Government in paragraph 16 of their Order dated 23th January 1862, No. 128, observed that no advantage is to be gained by keeping this establishment distinct from the other Taluk establishments and desired that both might be blended. The Board have not complied with this Order, and there is no explanation for the omission. They will adopt the course prescribed by Government in their future Budgets.

21. The Government do not understand what Officers the Board allude to under the designation "Special Joint Magistrates." The allowances of the Military Joint Magistrates in Cantonments and on the Neilgherries are debitable to "Law and Justice" and if the Board refer to these Officers their allowances must be excluded from the Revenue Budget by the Accountant General.

Vide Judicial Order, dated 30th August 1862, No. 1,419.

Temporary Establishments.—22. The provision of Rupees 62,000 for these establishments against the estimate of Rupees 41,381 in 1861-62 is large. But as all these establishments are, or will be entertained only under separate specific sanction and the Board appear to have carefully examined the Collectors' estimates, the Government will not interfere with the entries. A portion of the increase is however owing to the extra establishments which will be necessary for carrying on the revision of Assessment in Madras, and the sale of the escheated Estates of the late Betutnád Rajah in Malabar.

Travelling Charges.—23. The Board have calculated the item "Travelling Charges" upon the presumption that the Collectors and their subordinates will travel for eight months in the year. Their estimate therefore amounts to Rupees 1,78,118 in the place of Rupees 1,18,284 fixed by Government in their Order dated 28th January 1862, No. 128, paragraph 22. The Government attach great importance to the circuits of the Collectors, but it is impossible for a Collector to be travelling for eight months without prejudice to important duties especially in the Magisterial Department. With proper activity six months' travelling is ample and it is useless to swell the estimates with provision for more.

	Rs.
Officers	82,350
Establishments	82,168
Hire of carts	13,300
Total	1,78,118

The Government are aware that in some Districts the sums entered for travelling allowances in the Budget of 1862-63 proved insufficient, but the total sum allowed for the Presidency will, they doubt not, prove ample. Under these circumstances the Government resolve to reduce the sum entered by the Board to Rupees 1,25,000 inclusive of the travelling charges of the Agency establishments in Ganjam and Vizagapatam. The Board will furnish to the Accountant General a Memorandum distributing this sum among the several Districts. The Government remark that the number of servants to accompany the Collector and Sub-Collector on their circuits as fixed by the Board appears to be unnecessarily large unless it includes Peons.

24. The Board have properly omitted from "Land Revenue" the estimates of some of the Collectors for the salaries and establishments of Town Moonsiffs. As these Officers duties will be purely Judicial their salaries are not chargeable to the Revenue Department. Orders will be passed on the subject in the Judicial Department. The attention of the Accountant General will be called to paragraphs 25 and 26 of the Board's Proceedings.

25. The total land Revenue charges passed by Government is Rupees 44,26,239.

Sayer.—26. The estimate under this head amounting to Rupees 32,560 against the estimate of Rupees 43,512 for 1862-63 needs no particular remark. The large decrease is owing to the Pearl Fishery establishment and charges in Tinnevelly having been reduced from Rupees 20,712 to Rupees 12,248 in consequence of the unfavorable state of the banks.

27. The Budget of the Conservator of Forests has already been reviewed and transmitted to the Accountant General. That Officer will be requested to enter therein Rupees 1,360 on account of the Sandal-wood establishment in the Coimbatore District struck out by the Board from their Budget.

Abkarry.—28. Charges under this head occur only in one District, Madras. They amount to Rupees 1,82,621. The Abkarry establishment having recently undergone revision requires no particular notice. The cost of Columbo Arrack and other charges should however be increased, the Government having added 50,000 Rupees to the Collector's estimate of receipts. They therefore resolve to raise the present estimate to Rupees 1,95,000, of which Rupees 1,72,000 are for the purchase and manufacture of Arrack.

Income Tax.—29. The estimate under this head amounts to Rupees 34,489 exclusive of the provision made for the Presidency Income Tax Commission. The establishments under this head have been very recently revised and need no notice at present. The sums entered for contingencies and other charges are also moderate.

Customs.—30. The estimate both under Land and Sea Customs amount to Rupees 1,96,535 against Rupees 1,80,422 for 1862-63. The greater portion of the increase seems under Land Customs and is owing, the Board remark, to the revision made by Mr. Pelly and about to be submitted to Government. The Sea Customs establishments have been recently revised. The Board have entered various sums under the heads noted in the margin amounting in all to Rupees 20,455* against Rupees 9,546 passed in the Budget for 1862-63 under the simple head of contingencies. The Board's estimate of "other items" requires revision. The Government consider Rupees 2,400 for the Sea and 600 for the Land Customs sufficient, and therefore pass the sums noted in the margin, amounting in all to Rupees 1,92,635. The Board will distribute this sum among the several Districts. The provision made for the Land Customs Establishment under which head the greater portion of the increase occurs will be retained in the Budget provisionally pending the sanction of the revised scale which

	Rs.
Sea	1,69,165
Land	27,370
Total	1,96,535

	Sea.	Land.
* Contingencies	3,630	740
Saderwarid	2,174	422
Office Rent	884	...
Guards	5,405	...
Other Items	6,000	1,200
Total	18,093	2,362
	20,455	

	Sea	Land.
Salaries and Establishments	1,51,072	25,308
Saderwarid	2,174	422
Office Rent	884	...
Guards	5,405	...
Contingencies	3,630	740
Other Items	2,400	600
	1,65,565	27,070
Total	1,92,635	

Mr. Pelly is about to submit. Any further sum which may be required for Guards will come out of the Reserve in B IV, Miscellaneous (G. O. Financial Department, 18th December 1862, No. 880).

Salt.—31. The sum entered by the Board under this head, viz., Rupees 18,41,233 against Rupees 17,94,501 in the Budget for 1862-63 appears moderate and is passed. The increase is owing to the inclusion of Rupees 1,33,284 for "Guards." Of the 18½ lacs entered, 14½ are manufacturing charges or for the provision of Salt.

Stamps.—32. The Board provide for a charge of Rupees 1,69,316 against Rupees 97,707. The main cause of increase is the entry of a sum of Rupees 50,000 for water-marked paper, for which no provision was made in 1862-63. The item Rupees 1,800, salary of Mint Master, must be omitted, as the Supreme Government have disallowed it. The total sum passed is thus Rupees 1,67,516 which it is observed includes the pay of some servants employed in selling postage labels.

B IV, Miscellaneous.—33. Under this head, the Board's estimate is Rupees 2,41,009 against Rupees 1,49,150 in 1862-63. The charge for remitting Treasure within the Districts is estimated at Rupees 19,000 or Rupees 7,680 more than in the current year. The estimates of the Collectors varied so greatly without apparent reason, that the Board have been obliged to set down an average sum of Rupees 1,000 for each District. The Board have allowed a similar sum for Guards to escort these remittances. The Government have no means of checking these items' and must therefore simply allow them to stand. The provision for Law expenses, Rupees 21,800, must for the same reason be passed. The provision for printing Presses, Rupees 19,000, is apparently large, but the allowance of Rupees 8,110 in the estimate of 1862-63 was *in addition* to the earnings of the Presses which then formed a Special Press Fund; whereas in 1863-64 these earnings will merge in the general revenue. The estimate is therefore passed.

34. The item District Post amounts to the large sum of Rupees 1,13,882 or Rupees 34,227 more than the corresponding item in the current year's Budget. The Postal Establishment has lately been carefully revised and is now under the consideration of the Supreme Government. The entry is therefore passed.

35. The Government do not understand the item "Saderwarid" under this head, and as provision is made for a similar charge in each Department, no provision is necessary here.

36. The allowance of Rupees 9,500 for other items may also be omitted as a reserve of Rupees 25,000 will be entered under B IV, with reference to G. O., Financial Department, dated 18th December 1862, No. 880.

37. The total of the Budget as passed in this Order amounts to Rupees 74,07,911 against Rupees 69,50,109 in the Budget for 1862-63, as shown in the annexed comparative table. The increase over 1862-63 is 4,57,000, but of this 3,76,000 is on account of Village Establishments omitted by mistake from the Budget of 1862-63, making allowance for this, the increase in 1863-64 is 80,000 Rupees.

	Rs.
E—Works of Internal Improvements...	39,471
F—VII Superannuation and Retired allowances. Gratuity to public servants	13,800

38. The entries under the heads noted in the margin need no particular notice. The first provides for charges connected with Travellers' Bungalows and Native Choultries and other minor charges, and the second for gratuities to discharged public servants.

39. The attention of the Accountant General will be called to paragraph 37 of the Board's Proceedings in which they specify certain special establishments and Municipal payments to be entered in other parts of the Budget. With the exception perhaps of the item "6, Taliaries in Madras" none of the items mentioned by the Board, if rightly designated, are connected with the Revenue Department.

40. Throughout this Order and in the annexed Statement the Government have taken for comparison the sums passed by them in the Order dated 28th January 1862, No. 128, reviewing their Budget for 1862-63. They are in most cases nearly the sums entered in the Budget sent to the Government of India and passed by them. The Government have deemed it proper thus to exclude the subsequent corrections made by the Board of Revenue as they understand that the Accountant General will not enter in the Budget for 1863-64 any sum in the column for 1862-63, which has not been passed by the Government of India and in that case the differences which the Budget will show will greatly differ from those given in the Board's Proceedings inclusive of the Supplemental Budget.

(True Extract.)

Secretary to Government.

To the Honorable C. Pelly.
" Board of Revenue.
" Accountant General.
" Civil Paymaster.
" Financial Department.
" Judicial do.
" Public do.
" Inspector General Medical Department.
" Do. Mofussil Police.
" Conservator of Forests.

Exd. T. McMeotry.

Statement of items passed for the Budget of Charges for 1863-64 in the Revenue Department.

Items	Budget of 1862-63 as passed by Government.	Budget of 1863-64 as now passed.	Increase.	Decrease.
Allowances Refunds and Drawbacks.	Rs.	Rs.	Rs.	Rs.
Refunds...	3,90,580	2,00,000	...	1,90,580
Drawbacks...	65,050	64,700	...	350
Total...	4,55,630	2,64,700	...	1,90,930
Land Revenue.				
Board of Revenue...	2,37,000	2,45,130	8,130	...
Collectors and other Covenanted Officers...	10,69,550	10,81,650	12,100	...
Deputy Collectors...	*1,72,800	1,78,800	6,000	...
Huzúr Establishments...	6,17,358	6,33,492	16,134	...
Do. Contingencies...	12,150	9,500	...	2,650
Do. Saderwarid...	33,496	47,069	13,573	...
Medical Charges	72,590	30,833	...	41,757
Police Guards...	1,32,560	1,31,882	2,322	...
Talook Establishments...	10,25,914	10,68,528	42,614	...
Do. Saderwarid...	86,600	80,314	...	6,286
Do. Contingencies...	6,750	9,500	2,750	...
Village Establishments...	...	3,76,620	3,76,620	...
Magisterial Establishments... ...	1,90,232	2,44,381	54,149	...
Temporary Establishments... ...	41,381	62,000	20,619	...
Travelling Charges...	1,18,284	1,25,000	6,716	...
Other items...	1,32,739	98,540	...	34,199
Sayer...	43,542	32,560	...	10,982
Abkarry...	2,24,653	1,95,000	...	29,653
Income Tax...	55,100	34,489	...	20,611
Customs...	1,80,422	1,92,635	12,213	...
Salt...	17,91,501	18,11,233	46,732	...
Stamps...	97,707	1,67,516	69,809	..
Miscellaneous...	1,49,150	2,53,542	1,04,392	...
Grand Total...	69,50,109	74,07,914	7,94,873	3,37,068
		Net Increase.	4,57,805	

* As revised in the Order of Government, dated 2nd July 1862, No. 1,435.

No. 133 — 29th January 1863

Referring to para 24 of the foregoing Order, it is observed that the Tours Moonseffs have civil jurisdiction up to Ten Rupees, & dispose of trivial magisterial cases. As they are entirely under the control of the Collector & Magistrate, their salaries may be included under "Criminal Courts of Law & Justice."

2. It is presumed that the items stated in para 21 of the Board's Pros: to have been struck out of their Estimate as appertaining to Law & Justice, will come under the Deputy Auditor General's notice.

3. H. E. the Governor in Council requests

requests that in respect to the Budget for
'64-'65 the Deputy Auditor Genl. will issue
a Circular to all Magistrates, pointing
out the several items appertaining to Cri=
minal Courts & instruct them to sub=
=mit separate estimates of such items to the
Judges of the High Court.

Deputy Auditor Genl
Revenue Department
Civil Secretariat