M.R.O. 1—38,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Journal DEPARTMENT.

G.O. No. 1929 Press ~~Mis~~

85-86

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Proceedings of the Madras Government, Judicial Department, 10th December 1863.

No. 85. Read the following Proceedings of Government in the Revenue Department, dated 2nd December 1863, No. 2185.

Passing orders on the Estimate of the cost of additional establishments required in 1863-64, submitted by the Board of Revenue. (Vide Proceedings Revenue Department, dated 2nd December 1863, Nos. 43 & 44.)

No. 86. ORDER THEREON, 10th December 1863, No. 1929.
Communicated to the Inspector General of Police.

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

Exd. T, O'Connor.

Proceedings of the Madras Government, Revenue Department, 2nd December 1863.

No. 43. Read the following Proceedings of the Board of Revenue, dated 26th October 1863, No. 6,855 :—

Read the following letters :—

From Ganjam,	dated	29th	May 1863.	From Bellary,	dated	2nd	October 1863.
„ Vizagapatam,	do.	8th	do. do.	„ Kurnool,	do.	19th	do. do.
„ Godavery,	do.	4th	do. do.	„ Madras,	do.	26th	May do.
„ do.	do.	9th	do. do.	„ do.	do.	28th	do. do.
„ do.	do.	11th	do. do.	„ do.	do.	30th	do. do.
„ do.	do.	30th	do. do.	„ do.	do.	1st	June do.
„ do.	do.	11th	July do.	„ North Arcot,	do.	19th	do. do.
„ do.	do.	19th	August do.	„ South do.	do.	25th	do. do.
„ do.	do.	29th	do. do.	„ Tanjore,	do.	13th	May do.
„ Kistna,	do.	5th	March do.	„ do.	do.	23rd	do. do.
„ do.	do.	18th	May do.	„ Trichinopoly,	do.	20th	June do.
„ do.	do.	18th	do. do.	„ Madura,	do.	27th	do. do.
„ do.	do.	18th	do. do.	„ Tinnevelly,	do.	12th	May do.
„ do.	do.	23rd	do. do.	„ Coimbatore,	do.	9th	do. do.
„ do.	do.	17th	August do.	„ Salem,	do.	18th	June do.
„ do.	do.	19th	do. do.	„ South Canara,	do.	6th	May do.
„ Nellore,	do.	13th	May do.	„ do.	do.	20th	do. do.
„ do.	do.	13th	do. do.	„ Malabar,	do.	19th	do. do.
„ Cuddapah,	do.	20th	June do.	„ do.	do.	19th	do. do.

1. From the Returns which accompanied the foregoing letters showing the estimated cost for 1863-64 of the additional Establishments proposed to be employed in the several Districts of this Presidency, a General Statement has been prepared, which is herewith submitted for the orders of Government. In the remark column, full explanation is given of the necessity of each Establishment, specifying also which of the Establishments proposed by the Collectors are disallowed by the Board for reasons stated.

2. The following, which is an abstract of the above Statement, shows the aggregate cost of the Establishments under each head as proposed by the Collectors, including those which the Board recommend to be disallowed :—

	Districts.	Land Revenue.	Salt.	Sea Customs.	Land Customs.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Ganjam...	...	360	...	...	...	360
2.	Vizagapatam.	600	500	...	...	...	1,100
3.	Godavery...	...	605	...	300	864	1,769
4.	Kistna...	3,012	1,320	...	...	348	4,680
5.	Nellore..	...	138	...	...	...	138
6.	Bellary...	420	...	...	...	...	420
7.	Madras...	4,246	8,496	...	...	...	12,742
8.	Tanjore...	...	788	...	...	...	788
9.	Madura...	1,176	...	...	...	...	1,176
10.	South Canara..... ...	1,896	143	...	...	...	2,039
11.	Malabar...	16,248	979	750	...	...	17,977
	Total...	27,598	13,329	750	300	1,212	43,189

		Rs.
Vizagapatam...	...	600
Kistna... ...	...	960
Madura... ...	...	744
South Canara...	...	1,896
		4,200

3. Of the Estimate under Land Revenue, Rupees 4,200 are for the Establishments required for surveying unassessed waste lands in four Districts. Though this charge on the State will eventually be recovered, the item is included in the Estimate, agreeably to the suggestion of the Accountant General, approved by Government in their Order dated 28th April 1863, No. 732.

4. In regard to the Kistna District the Government having, in paragraph 15 of their Order dated 25th February 1863, No. 407, observed that in consequence of the very small extent of land applied for as yet, there seems to be no reason for making any addition to the Survey

Establishment already at work there, the Board propose to disallow the sum of Rupees 960, estimated by the Collector. A sum of Rupees 384 is also estimated for a temporary Establishment to measure lands irrigated by the Kistna Anicut channels in Zemindaries. It is stated that this work cannot satisfactorily be conducted by the Survey Establishment already in existence. The Board consider this explanation insufficient for the proposed additional charge. The Survey Establishment already at work in the District, which costs Rupees 1,380 per annum, should be competent to take up all work of the nature alluded to, and if not so qualified, the Acting Collector should, in communication with Captain Priestley, adopt measures for rendering it more effective by introducing fitter persons. The Board observe that in paragraph 3 of his letter, dated 17th May 1862, the Collector proposed to assign the particular duty in question to the existing Survey Establishment, and under these circumstances, the sum of Rupees 384, being the cost of the Establishment proposed by the Collector for this latter work, is disallowed by the Board.

5. The Land Revenue Estimate for the Kistna District includes also a sum of Rupees 1,456-0-7, on account of Hungamy Peons for collecting revenues for Fuslies 1271 and 1272. These charges, which were incurred up to December 1862, and which were sanctioned by Government in their Order dated 27th April 1863, No. 725, should not have been included by the Collector in his Estimate for 1863-64. Apparently by some misapprehension of orders regarding unadjusted charges, the amount has been erroneously included, and the Board resolve therefore to disallow it. No similar Establishment is needed for 1863-64, in consequence of the new Talook Establishments having been fully introduced; also a sum of Rupees 104, the pay of certain temporary Establishments, sanctioned in Government Order, dated 20th June 1861, No. 1,225, for arranging the records of the late Guntoor Collector's Office, is estimated by the Collector of the Kistna District for April 1863; but as the April charge will be debitable in May of the current year, the amount has been retained. The remaining sum of Rupees 108, included in the Estimate of the Kistna District, is for the salary of a water-pandal Brahmin, and of a Packaly to supply water to servants in the Hoozoor, and to the Treasury guards. Charges of this kind are of a contingent nature, and should be incurred as such if actually necessary. The sum of Rupees 108 is, therefore, also disallowed.

The Collector of Bellary estimates for six months, from November 1863 to April 1864, for an Establishment costing Rupees 420 for arranging the Hoozoor Vernacular Records of his Office. The Return received does not contain any explanation of the absolute necessity of this Establishment, or of the circumstances under which the records were allowed to fall into disorder. The Collector will be requested to furnish full information on these points, and to state precisely the period within which the work is expected to be completed. Though the Board have included this sum with the total amount for which they request sanction, the Collector will not be allowed to entertain the Establishment until the information called for regarding it is submitted, and the necessity for it has been admitted.

6. In South Canara, the sum estimated by the Collector for the Survey Establishment is the same as that sanctioned by Government in their Order, dated 24th September 1863, No. 1,751, and his, therefore, retained. In the remaining Districts of Vizagapatam and Madura, the sums estimated by the Collectors are approved. The question of a standard Survey Establishment for all Districts being now under the consideration of the Board, with reference to Government Order, dated 11th June 1863, No. 1,023, the temporary Establishments now employed for surveying waste lands or other purposes will be rendered unnecessary, when proposals for a standard Establishment are laid before Government and sanctioned.

7. Of Rupees 4,246 estimated for the Madras District, Rupees 2,304 are for the pay of twenty-four Zilladars for collecting revenue, which will be necessary till the introduction of the new Scale of Village Establishments, Rupees 42 are estimated by the Collector for collecting jungle products at Striharicotta, the necessity for this charge having been fully explained by the Board in their Proceedings, dated 10th September 1861, No. 4,915, recorded in the Government Order of 1st October 1861, No. 1,900. There is another item of Rupees 228 for the pay of Turfdars and Peons for four months for watching crops in Amany villages. In his letter to Government, dated 10th January 1863, No. 1,437, the Honorable Mr. Pelly has fully explained the necessity for maintaining a small Establishment during the time of harvest in the Amany villages, and the Board will not interfere with this item. The cost of Establishment for the revision of assessment in this District is estimated for eleven months at 152 Rupees per mensem, as sanctioned by Government in their Order dated 23rd June 1863, No. 1,107.

8. Of the amount estimated for Madura, Rupees 744, the cost of Establishments for surveying waste lands, having been already noticed, there remain Rupees 432 for the pay of nine

Gumashtas for arranging records. This Establishment having been sanctioned be Government in their Order, dated 22nd August 1863, No. 1,545, for a further period of six months, the Board have retained the sum without alteration.

9. The sum of Rupees 16,248 provided for Malabar consists of two items, viz., Rupees 15,924 and Rupees 324. The former with the exception of 1,200 Rupees is the cost of Establishment for the settlement of the Escheats in North Malabar, sanctioned by Government in their Order, dated 13th March 1863, No. 502. The sum of Rupees 1,200, Batta to Establishment, being a contingent charge, has been disallowed. The second sum of Rupees 324 is it is stated required for keeping the accounts connected with the Railway Department. The Board will retain this item for the current year, but the Collector will be instructed to dispense with the Establishment as soon as practicable, and to state within what period the accounts will be closed. The Establishment has been in existence since 1857, and its further retention beyond the end of the current year ought not to be necessary.

10. The Collectors of the Districts noted in the margin have estimated, under the head of Land Revenue, the cost of the village Establishments remunerated by cash payments from the Treasury, but the Board have excluded them from their General Estimate, with reference to paragraph 2 of the Government Order, dated 27th March 1863, No. 591, and to the intention of the Honorable Mr. Pelly to lay before Government shortly a Statement of these Establishments which are paid from the General Funds in each District, in view to the renewed sanction of Government being obtained for payment of their salaries pending the introduction of the revised Establishments.

Godavery.
Kistna.
Madura.

11. Under the head of Salt, Temporary Establishments are required by almost every Collector. In a few cases the hire of measurers and the charges for destroying spontaneous salt have been included, although it was pointed out to Collectors in paragraph 11 of the Board's Proceedings, dated 2nd March 1863, communicated in their Circular, dated 27th April 1863, that these charges are of a contingent nature, and should be incurred as such. The amount in Vizagapatam, viz., Rupees 500, has been consequently disallowed. The Estimate for Madras includes Rupees 540, the pay of a Writer and Translator, and a Shroff, which are rendered unnecessary by the entertainment of the permanent Establishment sanctioned for the Deputy Collector. The Estimate of the Godavery District includes Rupees 240, the pay of weighers. The Board consider that these men need not be kept regularly in employ, but may be hired when necessary; the wages paid to them being charged in a Contingent Bill. The item is therefore disallowed. Excluding this item, the cost of the Establishments proposed by the Collector amounts to Rupees 365, which consists of the salaries of Peons employed during the manufacturing season on duties of a varied nature, which cannot be performed by the members of the Police force. The Board have retained this last mentioned sum. In the amount entered for the Kistna District a sum of Rupees 804, being the salaries of certain Duffadars and Peons for destroying spontaneous salt, is included. As already explained, the charges which it may be found necessary to incur for the above purpose ought to be included in the contingent expenditure, and for this reason the provision made by the Collector is disallowed. In Malabar the Establishment is almost entirely for guarding purposes, and will be rendered unnecessary when these duties are assumed by the Police force in that District as elsewhere. In none of the remaining Districts are the Establishments proposed considerable, and they will all be dispensed with when the new scale of Salt Establishment is introduced.

12. Under the head of Sea Customs a temporary Establishment is required in Malabar only. The sum of Rupees 750, provided for this purpose, is required to prevent extensive smuggling of goods. In connection with this Establishment for Fusly 1272, the Collector was requested to state whether it is permanently required; and if so, to submit a tabular Statement for sanction. The Collector having failed to respond to this call, he will be again called upon to furnish the required information, but in the meanwhile the Board will retain the sum estimated.

13. The sum of Rupees 300, estimated under the head of Land Customs for the Godavery District, is necessary for guarding the frontier Chowkies till the new scale of Land Custom Establishment is introduced.

14. Of Rupees 1,132, estimated under the head of Miscellaneous, 879 Rupees are for the pay of Peons employed for conveying Talook Tappal in the Godavery and Kistna Districts, which will be necessary till the revised scale of the District Tappal Establishment, now before the Government of India, is sanctioned. As regards

Godavery	864
Kistna	15
	879

Rupees 84, the pay of Ferry men for six months to convey implements, &c., of Ryots to the Collair Islands of the Kistna District, the Collector observes that the employment of these men is absolutely necessary as the Ryots come from distances to cultivate in the Islands. This explanation is scarcely sufficient, and does not meet the Board's inquiry in paragraph 14 of their Proceedings, dated 2nd March 1863. The item has, however, been allowed for the current year, but the Collector will be desired again to furnish more complete information regarding this Establishment when forwarding his Estimate for the ensuing eary.

15. The Establishment of Pygusts for watching Mada jungles, estimated at Rupees 73, is disallowed, as a permanent Establishment has been sanctioned for this purpose in the Order of Government, dated 1st December 1862, and 11th June 1863. The only remaining item of Miscellaneous Establishment in the Kistna District is that for guarding Soap-nut trees in the Korukalu and Baupetla jungles. The Establishment is absolutely necessary, and has therefore been allowed, the Collector having reported that attempts were made to rent out the jungles but without success.

16. The items disallowed in the foregoing paragraphs are summed up as follows :—

Vizagapatam.	Salt	For measuring			
Godavery	...Salt	Salary of Weighers			500
Kistna...	...Land Revenue	For Surveying unassessed waste lands, &c			240
		For collecting Revenue	1,344		
		For supply of water to Hoozoor servants...	1,456		
			108		
	Salt...	For destroying spontaneous Salt		2,908	
	Miscellaneous...	For watching Mada jungles		804	
				73	
				3,785	
Madras.....Salt		...For the pay of a Writer and Translator, and of a Shroff		540	
Malabar ...Land		...For batta to the Establishment for the settlement of the Escheats in North Malabar...		1,200	
		Total... ...		6,265	

17. In the Estimate of Temporary Establishments for Fusly 1272, submitted to Government with the Board's Proceedings, dated 2nd March 1863, certain sanctioned Establishments were exhibited separately, as they had been omitted by the Collectors from their Estimates sent to the Board for that year. These were noticed by the Board separately in paragraph 16 of their Proceedings above alluded to, and their cost was included with the total amount for which sanction was solicited; but in their estimates fot 1863-64, the Collectors having included all these Establishments with the exception of that for the Mokassa villages in Tanjore which is no longer necessary, the General Estimate now submitted to Government is complete in itself. In regard, however, to the Establishments for the survey of unassessed waste lands, the Board observe that of the four Districts noted in the margin, for which Establishments have been sanctioned,* those for the Ganjam and Kistna Districts are permanent, and have therefore been properly excluded from the Estimate. The Establishment for South Canara is included, but that for Malabar has been omitted by the Collector, and consequently the sum of Rupees 642, or 7,704 per annum, which is the salary alone of the Establishment exclusive of batta, sanctioned in Government Order, dated 19th June, has been included by the Board. Of the remaining Districts it was decided in paragraph 15 of the Government Order, dated 25th February 1863, No. 407, that no special agency was needed for Cuddapah, while for Kurnool and Salem it was stated that any waste lands applied for can be measured by the regular Survey Department at work in those Districts. The Collectors of Vizagapatam and Madura have estimated certain sums which the Board have included in the General Estimate. The Estimates received from other Collectors do not contain any provision for these Establishments, and the Board have deemed it unnecessary to make any, as the proposals for standard Survey Establishments for each District, now under the consideration of the Board, will shortly be laid before Government.

Ganjam.
Kistna.
South Canara.
Mulabar.

* 25th Feb. 1863, No. 407.
19th June „ „ 1,077.
24th Sept. „ „ 1,751.

18. The Collector of Malabar in his letter, dated 18th September 1863, has reported the necessity of some extra aid for the preparation of the Land Registers of his District, which is in hand. This letter is now under the consideration of the Board, and on the receipt of certain

further information which they have called for regarding it, the subject will be laid before the Government with the Board's views. The Establishment proposed by the Collector is Rupees 168 per month, besides batta amounting to Rupees 332, and as the Establishment will have to be entertained during the remainder of the current official year, in the event of the Collector's application meeting with approval, the Board have thought proper to provide at the above rate a sum of Rupees 840 for five months.

19. Deducting the total sum disallowed by the Board, viz., Rupees 6,265 from that proposed by the Collectors, amounting to Rupees 43,189, and adding to the remainder the cost of the Survey Establishment and that for preparing Land Registers in Malabar, amounting to Rupees 7,704 and 840 respectively, the total sum for which the sanction of Government is solicited on account of Temporary Establishments during the current year is Rupees 45,468, which is distributed among the several heads of Revenue as follows :—

Districts.	Land Revenue.	Salt.	Sea Customs.	Land Customs.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	.....	360	.....	.....	.....	360
2. Vizagapatam	600	.....	.....	.....	.....	600
3. Godavery	.....	365	.....	300	864	1,529
4. Kistna	104	516	.....	.....	275	895
5. Nellore	.....	138	.....	.....	.....	138
6. Bellary	420	.....	.....	.....	.....	420
7. Madras	4,246	7,956	.....	.....	.....	12,202
8. Tanjore	.....	788	.....	.....	.....	788
9. Madura	1,176	.....	.....	.....	.....	1,176
10. South Canara	1,896	143	.....	.....	.....	2,039
11. Malabar.	23,592	979	750	.....	.....	25,321
Total...	32,034	11,215	750	300	1,139	45,468

20. The total amount passed in the Budget of 1863-64 on account of Temporary Establishments under the heads noted in the margin, is Rupees 47,000. The provision under the head of Land is on the whole more than the actual requirements, though less only in a few Districts in which the deficiency can be met from the saving in the sums estimated for other items. The provision under the head of salt is small in comparison with the amount required, but it is not likely that the entire amount required will be actually spent during the year, as probably in the course of it, the new scale of Salt Establishment, which is now before the Supreme Government, will be sanctioned, and introduced in all the Maritime Districts, in which case most of the Temporary Establishments will be dispensed with. For Sea and Land Customs, and Miscellaneous no provision is made in the Budget, but the amount required under these heads being small it can be easily met from any savings.

	Rs.
Land Revenue	42,500
Salt	5,500
	47,000

21. When passing orders on the estimate of Temporary Establishments for Fusly 1272, Government observed in paragraph 5 of their Order, dated 27th March 1863, that it is neither desirable nor necessary to sanction again Establishments already once sanctioned, though the Board have included them for the sake of showing the whole cost of Temporary Establishments. This would seem to imply that from their present Estimate for which sanction is requested, the Establishments already sanctioned by Government ought to be excluded; but in paragraph 6 of the Order alluded to, Government directed the Civil Paymaster not to pass any of the Temporary Establishments which may be employed after April 1863, under the authority conveyed in that or in any previous Order. This virtually cancels all the previous sanctions under which Temporary Establishments were hitherto employed, and unless they are all included in the present Estimate, and the renewed sanction of Government obtained, the Civil Paymaster will object to pass them. Consequently the sanctioned Establishments also are included in the present Estimate.

22. In submitting the Estimate of Temporary Establishments fer Fusly 1272, the Board disallowed certain items provided by a few Collectors, as the explanation then furnished as to the necessity of the Establishments was deemed insufficient. In passing orders on the Estimate, Government also disallowed certain items for the same reason, and the Collectors were consequently requested, if it was found actually necessary to incur any charges on account of the items thus disallowed, to state the amount of charges so incurred with full explanation of their necessity

in order to enable the Board to obtain the sanction of Government for their adjustment. From the replies received, the following Abstract has been prepared, which shows the amount of actual charges incurred in each District from 1st July 1862 to 30th April 1863, as compared with the sums disallowed:—

Districts.	Departments.	Disallowed by the Board.	Actual charges incurred.	Disallowed by Government.	Actual charges incurred.	Total sum disallowed.	Total actual charges incurred.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Godavery	Land	312 0 0	...	1,206 0 0	80 0 0	1,518 0 0	80 0 0
	Salt	...	...	5,424 0 0	584 0 0	5,424 0 0	584 0 0
	Sea Customs ...	45 0 0	...	...	...	45 0 0	...
	Total...	357 0 0	...	6,630 0 0	664 0 0	6,987 0 0	664 0 0
Kistna... ...	Miscellaneous ..	216 0 0	41 0 6	...	...	216 0 0	41 0 6
Madras ...	Abkarry ...	108 0 0	22 2 0	...	...	108 0 0	22 2 0
	Salt	...	...	1,304 0 0	674 3 4	1,304 0 0	674 3 4
	Total...	108 0 0	22 2 0	1,304 0 0	674 3 4	1,412 0 0	696 5 4
South Canara	Sea Customs...	90 0 0	...	...	...	90 0 0	...
Total...	Land	312 0 0	...	1,206 0 0	80 0 0	1,518 0 0	80 0 0
	Abkarry ...	108 0 0	22 2 0	...	...	108 0 0	22 2 0
	Salt	...	...	6,728 0 0	1,258 3 4	6,728 0 0	1,258 3 4
	Sea Customs ...	135 0 0	...	...	...	135 0 0	...
	Miscellaneous...	216 0 0	41 0 6	...	...	216 0 0	41 0 6
	Total...	771 0 0	63 2 6	7,934 0 0	1,338 3 4	8,705 0 0	1,401 5 10

23. Of the total sum disallowed under Land Revenue, viz., Rupees 1,518 the actual expenditure incurred was only Rupees 80 in the Godavery District on account of the salaries of Gumashtas in the Sub-Collector's Office. The Collector explains that it was found necessary to entertain a small temporary Establishment in the Sub-Division for preparing Statements of the extent of Inâms according to the old Village and the new Survey accounts, to ascertain the per centage of excess as compared with Government lands, and to carry out the orders of Government, dated 16th November 1859, No. 1,559. As the permanent Establishment sanctioned for the Sub-Collector's Office cannot undertake these special duties in addition to the current work, the employment of these extra hands was indispensable.

24. A sum of Rupees 108, estimated by the Collector of Madras for the Abkarry Department, was disallowed by the Board as a complete Establishment has been sanctioned for it, but as no provision is made in it for a Sweeper required for the Liquor Shop, and as Sepoys had to be employed for guarding property of the Distillery at Tondiarpet while the new Distillery was under construction, a charge of Rupees 22-2-0 was incurred on account of the item disallowed.

25. Under the head of Salt, Government have disallowed Rupees 5,424, the estimated cost of Peons for guarding, &c., purposes in the Godavery District on the ground that the new Police have taken charge of this duty. With reference to this point the Collector reports that the pans were taken charge of by the Police only on the 20th September 1862, and that the cost of the extra Peons employed up to that date is Rupees 536, which with Rupees 48, incurred subsequently on account of extra aid required for the exportation of Salt and other duties which could not be performed by the fixed Establishment or the Police, makes a total Rupees 584, as the actual charges incurred in the Godavery District. The Government observed also in regard to the Estimate for the Madras District, that it was in excess of the actual expenditure of Fusly 1270, and that the items marginally noted need explanation before they can be sanctioned. The Collector explains that the excess above referred to was occasioned by provision having been made for a Surveyor to ascertain the actual boundaries of each pan, and also for the employment of a

Writer and Translator,	
Surveyor,	
Shroff,	
Tom-tom Beater,	
Water Bramin,	

greater number of temporary Peons than in previous years to superintend the extension of the Madras Depôt, and for guarding the Salt manufacture in the new pans at Vyaloor, and for an Establishment at the Ennore Salt Depôt, where it is stated that storing on a more extensive scale than in Fuslies 1270 and 1271 was contemplated. Though the salary of a Surveyor was estimated, no Surveyor was actually entertained during the year; but the employment of the Writer and Translator, and an extra Shroff was found necessary, the Permanent Establishment for the Salt Deputy Collector not having been entertained at the time. A Tom-tom Beater and a Water Bramin have, it appears, been employed for many years past, but the former was discontinued from 1st March, and the latter from 1st May 1863. The actual expenditure incurred on account of these disallowed items during the past official year amounts to Rupees 674-3-4.

26. Under the head of Miscellaneous a sum of Rupees 216 in the Kistna District, estimated for the protection of the Mangrove Jungles of Devi and Repally, was disallowed by the Board, a Permanent Establishment of Rupees 192 per annum having been sanctioned by Government in their Order, dated 1st December 1862, No. 2,514. The actual charges incurred previous to the entertainment of this Permanent Establishment amount to Rupees 41-0-6.

27. The total amount of actual charges incurred from 1st July 1862 to 30th April 1863, on account of the several items disallowed by the Board and Government, is Rupees 1,401-5-10, which is small as compared with the estimated charges. The Board trust that the explanation furnished by the Collectors will be considered satisfactory, and as the charges have already been incurred as advances, they request that the sanction of Government may be granted in view to their adjustment.

28. The Board regret the delay which has taken place in the submission of the present Estimate. On the receipt of the Order of Government, dated 27th March 1863, No. 591, the necessary instructions and forms had to be issued to the Collectors for the preparation of their Estimates, some of which were consequently received late. In future years, care will be taken to lay the Estimate before Government within the 10th April, as stated in paragraph 22 of the Board's Proceedings, dated 2nd March 1863, No. 1,255.

No. 44. ORDER THEREON, 2nd December 1863, No. 2,185.

1. With these Proceedings the Board of Revenue submit the usual Estimate of the cost of additional Establishments required in 1863-64, and request sanction for Rupees 45,468. This sum is divided among the several Departments as shown below:—

	Rs.
Land Revenue...	32,034
Salt	11,245
Sea Customs	750
Land Customs...	300
Miscellaneous	1,139
Total...	45,468

LAND REVENUE.	Rs.
1. Vizagapatam	600
2. Kistna	104
3. Bellary	420
4. [illegible]	4,246
5. [illegible]	1,176
6. South Canara	1,896
7. Malabar	23,592
Total..	32,034

2. The first item is for surveying unassessed waste lands in Vizagapatam, and the Collector proposes to place the sum at the disposal of the District Engineer. Mr. Carmichael in his reply to the Board's Circular, dated 10th July 1862, No. 4,439, stated that no special Establishment was required for survey, as but few applications have been received for lands, and the extent likely to be applied for was small. The Government do not therefore see any necessity for the expenditure proposed, and this item will therefore be disallowed. Applicants for these lands are required by Clause VI of the Rules for the sale of Waste Lands to deposit the estimated cost of surveying, and the sums so received may be placed at the disposal of the Superintending Engineer for the purpose. The extent of land likely to be applied for in this District is too small to render any survey necessary before applications are actually received. The third item is for arranging records in Bellary. The Board solicit sanction on the understanding that the Collector will not be allowed to entertain the Establishment until the further information called for on the subject is submitted and the necessity of the charge shown. This is not the correct course, and the Government must withhold sanction till the requisite information is submitted to them. The sum of Rupees 744 entered for surveying waste lands in Madura may be struck out. The Collector in his letter to the Board dated 28th July 1862, No. 158, stated that the unassessed lands in the District were generally surveyed, and that there was no necessity for entertaining a survey Establishment. There is nothing in the papers now before Government to show the reasons which

have led the Collector to change this opinion. Orders will be separately passed on the Establishment proposed by the Board for the preparation of the Land Registers of Malabar. The rest of the large sum entered for this District consists, the Government observe, of the cost of the Establishments sanctioned separately for the settlement of Escheats in North Malabar and for the survey of unassessed waste lands. With these remarks the Government sanction the estimated cost of the temporary Establishments debitable to "Land Revenue" in 1863-64, amounting to Rupees 29,430 as shown in the margin.

	Rs.
Total of the Board's Estimate	32,034
DISALLOWED.	
Vizagapatam.	600
Bellary.	420
Madura.	744
Malabar.	840
	2,604
Amount sanctioned.	29,430

3. SALT REVENUE.—The total estimated cost of the temporary Establishments under this head is Rupees 11,245. The Board state that all of them except the guarding Establishment in Malabar will be dispensed with when the new scale of permanent Salt Establishment is introduced. The Government understand that this scale has been sanctioned in the Financial Department of the Government of India, and orders will doubtless be speedily issued for its introduction. They therefore deem it unnecessary to sanction the present estimate. The Board will as soon after the introduction of the new Establishment as possible submit with full explanation a Statement of the actual charges incurred up to the date of the change, in order that the necessary authority may be given to enable the Audit Office to pass them. The actual charge of Rupees 143 incurred in South Canara, and the guarding Establishment in Malabar at a cost of Rupees 779, are sanctioned. The latter item will be unnecessary when the new Police undertakes the duty of guarding the Salt Pans.

SEA CUSTOMS.

Malabar... ... ... Rupees 750.

LAND CUSTOMS.

Godavery... ... ... Rupees 300.

Procs. dated 30th Oct. 1863, No. 1,957.
Do. dated 9th November 1863, No. 2,016.

4. The Government cannot sanction this sum till the explanation called for from the Collector is submitted to them.

5. This item consists of the salary of Peons required for guarding the frontier till the introduction of the new scale of Establishment. This scale has been recently sanctioned and its introduction ordered. The Board of Revenue will be requested to submit a Statement of actual charges as in the case of the Salt Department.

MISCELLANEOUS.

	Rs.
Godavery	864
Kistna	275
	1,139

6. These items which comprise the District Post Establishments required in the two Districts till the revised scale now before the Government of India is sanctioned, and other usual charges in the Kistna District connected with the ferries and the guarding of Soap-nut trees in certain jungles, are sanctioned.

	Rs.
Land Revenue	29,430
Salt	922
Miscellaneous	1,139
Total	31,491

7. The total amount sanctioned in this Order is Rupees 31,491, as shown in the margin. This sanction will be reported to the Government of India in the monthly Statement.

8. Under the circumstances stated by the Board in paragraphs 22 and 27 of their Proceedings sanction is granted for Rupees 1,401-5-10, being the amount of actual charges incurred from 1st July 1862 to 30th April 1863 on account of temporary Establishments entered by the Collectors in the Estimates for Fusly 1272, but disallowed by the Board and the Government.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
" Acting Accountant General.
" Acting Civil Paymaster.
" Judicial Department.
" Public Works Department.

Exd. S. T. Augustin.

Prov. 4th Inf. 9 Oct. 1793.
" 17th Dgn. " 1775

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Jud 1863 Depts

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No 2634

Passing orders on
the Estimate of the cost
of additional Establish-
ments required in 1863/64
submitted by the Board
of Revenue.
No: 1929 of 10th Decr 1863
Communicated to the
Inspector Genl of Police

83 & 85

The Inspector Genl
of Police.