M.R.O. 1—32,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 281 Press ~~Mis.~~

176-177

Dated 21.2.1863 ~~19~~ .

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Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department, 21st February 1863.

No. 176. Read the following Proceedings of Government in the Revenue Department, dated 13th February 1863, No. 331.

Direct that the reductions, as specified, may be made in the Budget Estimate for the Current year of charges Land Revenue B I. (Vide Proceedings Revenue Department, dated 13th February 1863, No. 217.)

No. 177. ORDER THEREON, 21st February 1863, No. 281.

Of the reduction, stated in paragraph 6 of the foregoing Order to amount to Rupees 47,456, one-fifth will be taken in diminution of the amount transferred to Criminal Courts, under "Law and Justice."

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

Exd. T. O'Connor.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Dated 13th February 1863, *No.* 331.

1. On a further consideration of the Budget Estimate of charges Land Revenue BI, the Governor in Council is of opinion that the following reductions may safely be made in the following items.

2. *Assistant Collectors.*—The Board of Revenue have estimated for each Assistant at the rate of Rupees 525 per mensem, but none of the Junior Civil Servants now in the country can qualify for this rate of pay within the year 1863-64. There will probably be only eleven Assistants entitled to this rate in that year, and for the other nine Assistants (making altogether one Assistant in each District) the lower rate of 350 Rupees will suffice; one Assistant has also to be provided for Ganjam at the rate of Rupees 558-5-4. The revised allotment will be as follows :—

		Rs.	Rs.
Ganjam	1 Assistant (Military)	6,700	
Do.	1 do. (Civil)	4,200	
			10,900
Nellore	1 Assistant		6,300
Bellary	1 do.		6,300
North Arcot	1 do.		6,300
South Arcot	1 do.		6,300
Tanjore	1 do.		6,300
Trichinopoly	1 do.		6,300
Tinnevelly	1 do.		6,300
Coimbatore	2 do.		12,300
Salem	1 do.		6,300
Malabar	1 do.		6,300
8 Districts at Rupees 4,200 each			33,600
			1,13,800

3. The Budget provision having been Rupees 1,28,706 the saving is thus Rupees 14,906. To this has to be added the item Rupees 13,050 entered for "Regimental allowances of Assistant Collectors." There are only four Military Officers now in Civil employ, and as the full Civil pay of the offices they hold is entered in the Budget further provision is unnecessary, the full pay of the office being the maximum which the incumbent, whether Civil, Military, or Uncovenanted, can draw. The total saving under the Head "salaries and expenses" will thus be Rupees 27,956.

4. The Government observe that the Collectors' establishments are designated "Collectors or Head *Treasury* establishments." The second term is erroneous as the Treasury Department forms but a portion of them. It would be better to style them "Collectors' Establishments."

5. The Talook establishments are similarly designated "Talook *or Mofussil* establishments." The words in italics may very well be omitted altogether. The Accountant General has correctly marked under this head the so-called Magisterial establishments of previous Budgets. In future it would be better to adopt the classification given in G. O., dated 31st January 1863, No. 221. The item "extra and temporary establishment" amounts to Rupees 62,224. Of this Rupees 33,500 is provided for the expense of surveying waste land applied for under the Resolution of the Government of India, dated 5th September 1862. This expense will ultimately be recovered from the purchasers, and the item is therefore a recoverable advance not a Land Revenue charge. Of the balance, (viz. Rupees 33,724), a sum of Rupees 3,000 in the Godavery District and one of Rupees 13,500 in the Kistna District represent the cost of establishments in [illegible] Boundaries, which will not be required when the new Police and the revised revenue establishments are introduced. The Government understand that the new Police has already been fully introduced in every District, and these two items aggregating Rupees 16,500 may therefore be safely omitted. The entry Rupees 7,000 for Madras includes a provision for the Madras town survey; but as this work is provided for in the Survey Budget, the entry may safely be reduced by Rupees 3,000 or from 7,000 to 4,000 Rupees. The Budget allotment under the head "Extra and Temporary Establishment" will be as follows :—

	Rs.
Madras	4,000
Trichinopoly	1,724
Malabar	13,000
Sixteen Districts @ Rupees 1,500 each	24,000
	42,724

of which, as above explained, Rupees 28,500 is a recoverable advance.

6. The saving in the Budget BI will thus amount to Rupees 47,456.

II Assessed Taxes.

7. *Income Tax.*—Since the Budget Estimate was passed various sanctioned in the Establishment of the Income Tax Commissioners for Madras. On further consideration also the Government consider that the item "Honorarium" fees Rupees 6,000, may safely be reduced to Rupees 3,000, and the Printing charges from Rupees 2,000 to Rupees 1,500. It will also be sufficient if provision be made for the Special Commissioner's salary for two instead of twelve months. The revised Budget will then amount to Rupees 22,480 or Rupees 32,208 less than the first estimate and Rupees 51,536, less than the actual expenditure of 1861-62.

	Rs.
1 Special Commissioner	4,000
1 Secretary, Collector and Assessor	7,200
8 Clerks from 50 to 300 Rupees	2,160
12 Do. below 50 Rupees	2,940
12 Servants	1,080
Honorarium fees	3,000
Printing charges	1,500
Contingencies	600
	22,480

8. The Provincial charges have been estimated with the closest regard to economy. One item only, viz., Honorarium fees Rupees 1,900, may safely be omitted. No expenditure on this account seems to have been incurred in 1861-62, and the estimates of the current year 1862-63, contain no such item.

Presidency town	22,480
Provinces	32,589
	55,069

9. The total Budget of Income Tax charges for 1863-64 will thus be Rupees 55,069, or Rupees 34,108 less than the sum originally passed, which was Rupees 89,177.

III. Customs.

10.—*Land Custom Establishment.* The sum originally passed for the items noted in the margin amounted to Rupees 25,008, but according to the Statements since submitted by Mr. Pelly with his letter dated 5th January 1863, No. 1,424, the revised Establishments will cost Rupees 27,564,* and the Government resolve to enter the latter sum in the Budget pending final orders. The total sum passed for land Custom Establishment including contingencies (Rupees 1,162) is Rupees 28,726.

	Rs.
Clerks below Rupees 50	9,564
Servants	15,444
Total	25,008
*Clerks below Rupees 50	9,684
Servants	17,880
Total	27,564

11. A new entry of Rupees 1,000 on account of Tea manipulators expected from the North-Western Provinces will also be made in the Budget under "B. V. Contingencies Special and Temporary," with reference to paragraph 5 of the Order of Government dated 12th instant, No. 327.

12. The Government resolve to intimate to the Accountant General that they have no other alterations to make in the portions of the Budget relating to the Revenue Department.

(True Extract.)

Secretary to Government.

To the Accountant General.
" Financial Department.
" Military Department.
" Board of Revenue.
" Judicial Department.
" Civil Paymaster.
" President of the Income Tax Commission.
" Honorable C. Pelly.

Exd. S. T. Augustin.

Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue :—

Furnishing information on certain points connected with the Budget of charges for 1863-64. } Here enter 15th January 1863, No. 218.)

Order thereon, 31st January 1863, No. 221.

1. With reference to paragraphs 6 and 7 of the Proceedings above recorded, the Government observe that the principle which they wished the Board to observe was to blend under the head "Talook Establishments" all Officers performing Revenue and Magisterial duties jointly. The Sub-Magistrate with a few exceptions exercise Revenue and Magisterial functions, just as Tahsildars do, and there is no reason why they should be differently classed in the Budget. The term "Magisterial Establishments" as applied to these Officers and their establishments is in fact erroneous, and likely to mislead. If correct, the charge ought to be transferred entirely to "Law and Justice," but as already pointed out the Officers do Revenue as well as Magisterial duty and should therefore be included in the Talook establishment as shown in the margin.

Talook Establishment.

Tahsildars or Talook Magistrates from Rs. 150 to Rs. 250.
Deputy Tahsildars or Sub-Magistrates from Rupees 50 to Rupees, 100.
Gumáshtas and Clerks from Rs. 10 to Rs. 55.
Servants.
Contingencies.

2. The "Special Joint Magistrates" perform no Revenue duties at all, their salaries therefore have no place in the Revenue Budget.

3. There is no necessity for any change in the mode of debiting "Law and Justice" with its share ($\frac{1}{3}$th) of the joint Land Revenue establishments. It would be impossible to determine how much of a Tahsildar's time is devoted to Magisterial work, and the simplest plan is to take, as at present, a portion of the whole joint establishment charge, on the principle of an average. Taking one Officer with another, probably $\frac{1}{3}$th of the whole joint charge is a sufficiently accurate approximation.

4. The item of District Post Saderwarid has, the Government observe, been entered in the Budget by the Accountant General.

The other parts of the Board's Proceedings need no remark.

(True Extract.)

(Signed.) J. D. SIM,
Secretary to Government.

To the Board of Revenue.
" Accountant General.
" Financial Department.
" Public do.

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Audr Genl's Office 1863 Departmt
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Govt of India in the
Revenue Department
No. 331

Recd 13th
Recd 14th } February 1863

With 4 spare Copies

No. 337

Direct that the reductions as specified may be made in the Budget Estimate for the current year of charges Land Revenue BE.

No. 281 — 21st February 1863.

Of the reductions stated in para 6 of the foregoing order to amount to Rs. 47,456, one-fifth will be taken in diminution of the amount transferred to Criminal Courts under Law 8 Justices.

The Deputy Auditor Genl. Rev. Dept. } dispd. 21

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With an Order.