

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	208	Press ~~Mis.~~
⁶⁵⁻⁶⁶ Dated	3-2-	19/865

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*Proceedings of the Madras Government, Judicial Department,
3rd February 1865.*

No. 65. Read the following Proceedings of Government in the Revenue Department, dated 24th January 1865, No. 104.

Communicating the remarks made on } (Vide Proceedings, Revenue Department,
the Budget Estimates of charges for } dated 24th Jan. 1865, Nos. 218—220.)
1865-66 of the Board of Revenue.

No. 66. ORDER THEREON, 3rd February 1865, No. 208.

Communicated to the Inspector General of Police, with reference to paragraph 33.

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

To the Inspector General of Police.

Ezd, J. Talloch,

*Proceedings of the Madras Government, Revenue Department,
24th January 1865.*

No. 218. Read the following Proceedings of the Board of Revenue, dated 23rd December 1864:—

1. The Budget Estimates of Revenues and Receipts having been already submitted to Government with the Board's Proceedings, dated 16th December 1864, No. 8,082, the Board now resolve to forward to Government their Budget Estimates of Charges for 1865-66, with the following observations:—

2. The actuals for 1863-64 entered in the Collectors' Budgets are found to differ from those shewn in the Progress Reports of Charges for April last. There is no good reason for these differences and they could have been avoided if one and the same principle were adopted by the Collectors in both cases, as they have repeatedly been instructed to do. In paragraph 8 of the Board's Miscellaneous Circular, dated 7th October 1864, Collectors were distinctly informed, that the actuals for 1863-64 to be entered in the Budget, should correspond exactly with the actual reported in the Statement for April 1864, but the Board find that little attention has been paid to their instructions by the Treasury Deputy Collectors. On this occasion the actuals entered in the Budgets have been adopted; but in future the Budgets will be returned for revision if any differences be found between them and the Progress Report. The Estimates for the current year are entered as finally sanctioned by the Government of India, communicated in the Proceedings, dated 6th May 1864, Financial Department, except in the case of some items transferred from one to another.

3. In the Estimate now submitted the classification of establishments according to rates of pay is omitted. In the letter from the Government of India, dated 16th November 1864, it is stated that the division of establishments under the general heads of Officers, Clerks, and Servants is sufficient for the Budget Estimates. The salaries of all superior officers are separately entered in the present Estimate, the establishment only being shewn in one sum separately for the Hoozoor and Talooks. According to the instructions of the Government of India this has to be divided into "Clerks" and "Servants" with their number, and these particulars will be furnished to the Accountant General in a separate Memorandum to enable him to embody them in his General Budget. As the Supreme Government are of opinion that the division of charges between Land Revenue and Law and Justice should be shewn in the accounts in one sum, though it need not appear on each Bill, the transfer of one-fifth from Land Revenue to Law and Justice remains to be made in the Budget as usual; and this has accordingly been done, though the Board still think that such arbitrary division in the Budget and accounts cannot be of any use. Under this arrangement it will still be necessary to make the transfer from one head to the other in each month's Treasury Statement. The arrangement of items under each major head has also been slightly modified with reference to the revised form of the Treasury accounts, prepared in communication with the Accountant General.

Allowances, Refunds, and Drawbacks.

4. The Estimate of Refunds under Land Revenue is put down at Rupees 25,800. The Collector of Godavery estimated the large sum of Rupees 27,000 on this account in anticipation of a payment of Rupees 22,000 to the Proprietrix of Gopalpuram under a decree of the Civil Court, but this payment was made in November last, and therefore the Collector's estimate has been reduced to 5,000 Rupees. The refunds on account of Income Tax have been estimated by Collectors differently for each District, and these have been altered to Rupees 200 for each District. For the Presidency Town the provision of Rupees 2,000, which appears to be moderate, has been accepted. The Estimates of Collectors under Customs are the same as those of the current year. The Collector of Tanjore has estimated 10,000 Rupees without any explanation, and as there appears to be no sufficient reason for the provision of such a large amount, it has been reduced to 2,000 Rupees. The estimate of refunds estimated under the head of Stamps is less than the actuals, 19,200, and more than the actuals of 1863-64 by Rupees 21,993, and needs no revision. The Estimates under Miscellaneous and

Drawbacks have been slightly increased with reference to the actuals of 1863-64. In Malabar however, the increase under Miscellaneous is in excess of the current year's estimate by Rupees 3,000, and is explained by the Collector to be owing to the amount of fines now refunded on appeals from the decisions of Sub-Magistrates being much larger than formerly. The Collector of Sea Customs, Madras, has provided a sum of Rupees 30,000 on account of Drawbacks, though the actuals of 1863-64 is only Rupees 14,077. The Board have, therefore, reduced it to Rupees 21,000, which appears to be ample for the purpose.

5. The total provision passed by the Board on account of Refunds is thus Rupees 1,60,000, or Rupees 73,600 below the estimate of the current year, but Rupees 3,346 above the actuals of 1863-64.

I Land Revenue, Board of Revenue.

6. The provision on account of the Board Revenue amounts to Rupees 2,52,956 exclusive of the items estimated under B. IV Miscellaneous against Rupees 2,41,560, the estimate for the current year; and Rupees 2,36,960, the actuals of 1863-64. In the present estimate the Board have included a sum of 6,000 Rupees under the item of Establishment, which they consider will be necessary to make the Board's Cutcherry equal to the efficient discharge of the additional duties imposed upon it, by extensive transfer of the audit of charges, as already brought to the notice of Government in the Board's letter, dated 23rd June 1864, No. 3,885. The Government have also in their Proceedings, dated 26th October 1864, No. 1,977, expressed their readiness to sanction a moderate Establishment for the audit of the Local Fund charges. There may probably be some further changes in the Account Department in consequence of certain suggestions made by the Commissioners of Inquiry into Indian Accounts, and the Board will, therefore, submit to Government their proposition for such increase as may be considered absolutely necessary after the Commissioner's Report is finally disposed of, as it will then be more complete and more definite. A sum of Rupees 5,000 is entered for Saderwarid, which the Government in paragraph 10 of their Order, dated 23rd November 1863, have placed at the Board's disposal, to enable them to pass the Saderwarid charges of the

Charges connected with the transmission of Agricultural implements	Rs. 3,000
Purchase of periodicals and books	300
Service Telegrams	700
Charges for lithographing new district Maps	1,000
	5,000

* Estimate under I. Land Revenue, Board of Revenue	2,52,956
Do. under BIV. Miscellaneous	5,000
Total	2,57,956

7. In consequence of the modification of the Revenue Settlement Department and the transfer of the Settlement work to the Board's Office and Collectors, some additions to the Establishment may hereafter be found necessary, but this cannot be correctly estimated now. The Board, however, understand that a sum of Rupees 4,50,000 is provided in the Budget sent to Government from the Settlement Department; and they think that this will be more than sufficient to provide any additional aid that may be required in their Office, and in some of the Collectors' Cutcheries, and also to cover the cost of the Special Department.

Salaries and Expenses.

8. The Estimates on account of salaries, &c., of Collectors and their subordinates are the same as for the current year, which were framed with reference to the full sanctioned scale. The salaries, &c., for Assistant Collectors were estimated variously by Collectors, but have been altered to the amount finally passed by the Government of India, for the current year. In Ganjam and Vizagapatam, however, the charges connected with the salaries, &c., of the Assistant Agents have been altogether omitted from the

Budget with reference to the Proceedings of Government, Judicial Department, dated 4th February 1864, No. 208, as provision on account of them will be made by the High Court under Law and Justice.

Establishment.

9. These Establishments have been provided according to the sanctioned scale, and contain all the alterations proposed and sanctioned by Government, as well as those which are now before them for sanction. The estimate on account of Saderwarid has been made with reference to the fixed standard sanctioned by Government, in Government Order, dated 23rd November 1863, No. 2,106. The estimate for pay of Dressers including Medical charges is entered at the end of the statement according to the provision for the current year, as no return has been received from the Inspector General, Medical Department. The Board do not think that there will be any material variation in this charge.

Establishment.

10. Provision has been made for these Establishments according to the sanctioned scale; it includes the several alterations sanctioned by Government as well as those which are now before them for sanction.

	Rs.
Ganjam	1,896
Kistna	96
Madras	228
Malabar	4,200
	1,824
connected with the Escheats	28,324

Deputation Allowance.

11. These have been estimated at a uniform rate of 500 Rupees for each District, but in the Districts noted in the margin* additional provision is made on account of the Special Establishments, which will be necessary.

12. No provision is made under this head, as the salaries of Collectors, &c., have been estimated according to the full sanctioned scale as usual.

13. The charges on account of the items noted in the margin are of a variable nature; they have been generally estimated with reference to the actuals of the three preceding years, as directed in the Financial Resolution of the Government of India, communicated with the Proceedings of Government in the Financial Department, dated 10th October 1863, No. 663, but some of the estimates have been revised by the Board with reference to actual requirements. According to the Collectors' estimates the total travelling allowance for officers and establishments comes to Rupees 92,344, but as this is necessarily large, the Board have reduced it Rupees 81,160, which is a little in excess of the grant allowed by the Government of India for the current year. A slight reduction has also been made in other items as estimated by Collectors, and a uniform provision of 800 Rupees has been made for contingencies other than the items specially provided in the Budget.

14. The total provision on account of salaries and expenses amounts to Rupees 36,61,244 against Rupees 35,89,570, the estimate of the current year, the increase being Rupees 71,674. A large portion of this is in the items of Hoozoor and Talook establishments, to which some addition was recently sanctioned by Government in consequence of certain alterations proposed by the Honorable Mr. Pelly. The remaining increase is in items of a contingent nature, and results from adopting the average of the actual expenditure of the past three years for the estimate.

Abkarry.

15. The provision made under this head is the same as for the current year under contingencies, for which the Collector of Madras has provided a sum of Rupees 1,72,500. This, however, exhibits an increase of Rupees 38,001 over the current year's estimate, which the

Collector states is owing to the prevailing high price of Colombo Arrack. The Board observe that in the current year's Estimate a less provision was made, as there was a large stock of Colombo Arrack in store last year, which was available at the beginning of the current year. Some increase is therefore necessary for next year, but the Board consider that the estimate of the Collector is unnecessarily large, and have, therefore, reduced it to Rupees 1,47,896. The whole provision under the head of Abkarry is Rupees 1,70,000.

Income Tax.

16. For the Presidency Town provision has been made by the Commissioners for the full year, although the operation of Act XXXII of 1860 ceases on the 31st of July 1865. It is stated in the remark column that the retention of the establishment throughout the year is considered necessary, to enable the Commissioners to collect the arrears that will fall due on the 1st August 1865, but the Board consider this unnecessary, as any arrears that may be left uncollected in August next may be transferred to the Collector of Madras for realization, and they have accordingly provided the establishment, and other charges for six months only. The establishments for the other Districts have also been provided for the same period, with a small sum of Rupees 636 on account of contingencies.

Customs.

17. The establishments on account of both Sea and Land Customs have generally been provided with reference to the sanctioned scale; but in Malabar a sum of Rupees 750 is included under "Establishment," on account of a temporary preventive Establishment to check smuggling of goods. The provision for Saderwarid is made according to the standard sanctioned by Government, for contingencies, with some slight alterations as estimated by Collectors with reference to the actuals of the last three years.

Salt.

18. The cost of Establishments under this head has been provided according to the sanctioned scale, and Saderwarid according to the standard estimate. The provision on account of travelling allowance for officers and batta to establishment are the same as estimated by the Collectors, which appears to be moderate. A sum of Rupees 500 is also provided for each District on account of contingencies to meet any other charges than those specially mentioned. The charges for the provision of Salt estimated by Collectors are very high, and shew an increase of more than two lacs of Rupees over the current year's estimate in the item of "purchase of Salt and manufacturers' share," though the quantity expected to be manufactured in 1865-66 is only Indian Maunds 90,52,000, while that estimated for the current year is Indian Maunds 90,73,000. There is, therefore, no sufficient reason for anticipating such a large increase, and the Board have accordingly reduced the provision under this item from Rupees 11,23,894 to Rupees 9,75,000. For other items the estimates of the Collectors have been accepted. The whole provision under the head of Salt is Rupees 14,50,000.

Stamps.

19. Under this head are included the Establishment, &c., of the Office of the Superintendent of Stamps at Madras, and the Stamping Establishment at the Mint. The small difference in the cost of the establishment of the Superintendent of Stamps is owing to the omission of the temporary establishment of Rupees 54 per month, sanctioned in the Proceedings of Government, dated 14th October 1863, No. 1,874, and the addition of the increase recommended in the Board's Proceedings, dated 3rd November 1864, No. 7,214. The Superintendent of Stamps has made a provision of Rupees 50,000 for water-marked paper, but the Board do not think that the charge can find a place in the Budget, as the supply of paper from England is not paid for here. The provision has accordingly been omitted. There is a small increase under Contingencies, which is considered necessary in consequence of the proposed introduction of bi-color stamps. The commission, or discount to vendors in the Districts, has been estimated by Collectors with reference to the anticipated sales and has been accepted. Contingencies have been provided with reference to the actuals of preceding years.

B. III Allowances to District and Village Officers.

20. The provision on account of Village Establishments in the Budget Estimate for 1864-65 having been transferred by the Government of India to the head of "Debt Accounts," in consequence of its having been decided to form the village fees and cesses into a Local Fund, the Board pointed out to Government in their Proceedings, dated 20th June 1864, No. 3,797, that until the introduction of a regular fee system, and the enfranchisement of service Ináms, the Resolution of the Government of India cannot be carried into full effect except in the case of Kurnool, where these changes have been already introduced. A special grant of Rupees 3,67,465 to meet the payments of these establishments during the current year was, however, sanctioned by Government as an advance pending the orders of the Government of India. In their Proceedings, dated 31st October 1864, No. 7,134, the Board desired to be informed whether in the Budget for 1865-66 the cash payments to village officers should be estimated under B. III or omitted altogether, and no orders having been yet received, the Board have deemed it proper to enter in the Budget now submitted, the amount actually required to meet this charge. The Board request early instructions on the several points noticed in their Proceedings, dated 20th June 1864, above referred to.

B. IV Miscellaneous.

21. The Collectors' estimates on account of charges for remitting Treasure within the Districts are based on the actuals of 1863-64, and are accordingly accepted. For law charge a uniform provision of Rupees 200 is made for each District, though some Collectors have estimated large amounts. The Collectors of the

	Rs.
Nemore...	4,000
Bellary...	3,000
Tinnevely...	4,000
Salem...	1,000

Districts noted in the margin have estimated certain sums on account of Agricultural Exhibitions, and as the Board do not anticipate exhibitions in any other Districts, the estimate of the Collectors have been adopted, with the exception of Salem, where it is not likely that there will be an Exhibition. A sum of Rupees 3,000 is provided for the Board's Office on account of charges connected with the transmission of agricultural implements to Districts. A sum of Rupees 1,000 is allowed for each District on account of the purchase of Printing materials, and for South Arcot an additional provision of 1,000 Rupees is made, as the Collector reports that want of a new Press and some other materials. For the purchase of periodicals and books, Rupees 50 have been provided for each District, and Rupees 300 for the Board. The District Tappal Establishments have been estimated according to the revised scale sanctioned by the Government of India, and Saderwarid according to the fixed standard. The Collectors of the Godavery, Kistna, North Arcot, and Salem Districts, have provided certain sums on account of compensation for lands taken for public purposes chargeable to the Revenue Department, and their estimates have been accepted. The charges for the Chank and Pearl fisheries have been estimated as usual, with a sum of Rupees 20,000 for the construction of the Pearl Oyster Nursery at Tuticorin, with reference to the Government Order, dated 3rd June 1864, No. 948, and Rupees 2,000 on account of contingencies and purchase of stores. The contingencies on account of the purchase, &c., of Ameendevi Coir exceed the current provision, which is owing to the high price at which rice is now procurable for payment in kind. A sum of Rupees 1,000 is entered under Board of Revenue to meet the charges for lithographing the new District Maps directed to be prepared in the Proceedings of Government, dated 31st October 1860, No. 7,214. This provision has become necessary, as the Government in their letter, dated 19th July 1864, No. 19, Public Works Department, directed that the works should be done by private contract, the Lithographic Department unable to undertake it. The Collector of Nellore has provided a sum of Rupees 8,300 for planting firewood, which has been adopted by Government in their Order, dated 10th November 1864, had authorized that to try the experiment and... The provision under the remaining items requires no special remarks.

22. The charges on account of Travellers' Bungalows and Native Choultries were hitherto estimated under E. Works of Internal Improvement and Public Convenience; but Government in

their Proceedings, dated 5th December 1863, No. 2,209, having directed that the charges on account of the former be transferred to Local Funds, no estimate is framed on account of them, but it will be necessary to provide in the general Budget the usual grant-in-aid of Rs. 18,770 to meet the excess of charges over the estimated receipts on account of Travellers' Bungalows. The charges on account of the Cochrane's Canal establishment at Madras, amounting to Rupees 2,992, should, the Board think, be provided in the Public Works Budget, unless it be decided that the work be transferred to the Local Fund account. The provision on account of Native Choultries, amounting to Rupees 9,860, remains to be transferred to F. IX Miscellaneous, with reference to the Accountant General's Circular, dated 16th December 1864, issued to Collectors under the orders of the Government of India.

F. III Law and Justice.			
	Town Moonsiffs.	Cantonment Joint Ma- gistrates.	Saderward and Con- tingency.
Bellary	...	1,164	105
Kurnool	300	...	...
Madras	...	2,508	105
Tanjore	973	...	...
Trichinopoly	480	1,164	52
Madura	...	504	52
Coimbatore	...	1,980	155
Malabar	...	1,164	52
Total	1,753	8,484	521

Enclosure No. 2.

23. The estimated charges for Town Moonsiffs and Cantonment Joint Magistrates in the several Districts of the Madras Presidency, which are to appear under F. III Law and Justice are given in the margin for information, the Government in their Order, dated 21st January 1864, having directed that they should not find a place in the Budget submitted by the Board, but be included in the Budget of the High Court.

24. With the Budget now submitted, the Board resolve to forward a separate statement shewing the cost of Guards required for the Revenue Department during the ensuing year. This Memorandum has been prepared from the estimate furnished by the Inspector General of Mofussil Police.

25. In the Proceedings of Government dated 5th April 1864, No. 573, it was directed that the receipts from fees for stamping weights and measures in the several Districts of the Madras Presidency, should be estimated under XV Miscellaneous; it therefore becomes necessary that the charges also should be estimated under F. IX Miscellaneous. The Board, therefore, give in the margin a Memorandum of the sums required for each District. This Memorandum is based on the Tabular Statement submitted to Government with the Board's Proceedings, dated 29th August 1864, No. 5,568.

For 19 Districts at Rupees 480 each	..	..	9,120
For Madras Town	..	..	924
Total..			10,044

26. The Collectors of the Districts noted in the margin* have provided certain sums on account of contributions to Municipal Funds, which are to appear under E. IX Miscellaneous in the Accountant General's Budget. The Board, however, doubt whether they are in possession of all the orders passed by Government in the Public Department, sanctioning these grants. According to the orders communicated to them, the following are the sums sanctioned by Government for the several Districts:—

	Rs.
Vizagapatam	20,000
Kistna	15,000
Bellary	7,700
Kurnool	4,000
Coimbatore	1,000
Salem	500
Total	48,200

Vizagapatam as per Order, dated 13th July 1864, No. 1,225, Revenue Department...	20,000
Godavery as per do., dated 25th and 26th August 1864, Nos. 1,546 and 1,551, Revenue Department	...
Bellary as per do., dated 19th April 1864, No. 551, Judicial Department	22,26
Coimbatore as per do., dated 27th September 1864, No. 1,790, Revenue Department.	2,500
	12,000
	36,726

Other sums may have been sanctioned, and they must be provided in the Government Office. The Board request that the Accountant General may be instructed to include in his General Budget the charges referred to in this and in the preceding paragraphs.

27. The following Abstract exhibits in one view the estimates for the ensuing year compared with those of the current year and the actuals of 1863-64:—

Items.	Actuals of 1863-64.	Estimates for 1864-65.	Estimates for 1865-66
	RS.	RS.	RS.
Allowances, Refunds, and Drawbacks	1,56,754	2,33,600	1,60,000
Land Revenue	35,64,064	38,31,130	39,14,200
Abkarry	1,39,816	1,56,600	1,70,000
Income Tax	35,898	38,390	18,950
Sea Customs	1,39,350	1,60,980	1,59,000
Land Customs	14,331	11,750	10,500
Salt	8,87,188	14,22,300	14,50,000
Stamps	96,056	1,14,780	1,18,000
Total	48,76,703	57,35,930	58,40,650
Allowances to District and Village officers	3,27,977	.....	3,67,465
Miscellaneous	1,24,499	1,55,963	2,84,560

No. 219. Official Memorandum from the Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 6th January 1865, No. 3.

With reference to paragraph 9 of the Board's Proceedings, dated 23rd December last, the undersigned has the honor to forward to the Secretary to Government, Revenue Department, an estimate of Medical Charges debitable to the Revenue Department for the year 1865-66, received from the Principal Inspector General, Medical Department.

(By Order,)

(Signed) W. HUDLESTON, Secretary.

No. 220.

ORDER THEREON 24th January 1865, No. 101.

Miscellaneous.

ALLOWANCES, REFUNDS, AND
DRAWBACKS.

1. With these Proceedings the Board of Revenue submit their Budget Estimate of Charges in the Revenue Department for the official year 1865-66.

2. The Board's estimate of Rupees 1,60,000 is on the whole moderate compared with the actual expenditure of Rupees 1,56,700 in 1863-64, and the estimate of Rupees 2,33,600 for 1864-65. The Government are, however, of opinion that with reference to the actual expenditure under each minor item in 1863-64 it may

safely be reduced to Rupees 1,50,000 as shewn below, there being no reason to anticipate unusual claims under these heads:—

Districts. 1	Land Revenue.		Stamps.	
	From 2	To 3	From 4	To 5
	Rs.	Rs.	Rs.	Rs.
Vizagapatam	1,000	500	2,700	2,000
Godavery	5,000	2,500	.....	.....
Kistna	2,200	2,000	.....	.....
Nellore	1,000	700	3,000	1,500
North Arcot ... ..	.....	.....	4,000	3,000
Trichinopoly ... ..	.....	.....	2,000	1,500
Malabar ... ..	.....	.....	10,000	8,000
Presidency ... ..	.....	.....	2,500	1,700
	9,200	5,700	24,200	17,700
Reduction	3,500		6,500	
Total Reduction	10,000			

The estimates under "Customs," "Miscellaneous," and "Drawbacks" have been prepared generally with reference to the instructions given in paragraphs 6, 10, and 12 of the Proceedings of Government, dated 24th December 1863, No. 2,378, and require no alteration. The aggregate sums passed for entry in the Budget for 1865-66, under the head A. Allowances, Refunds, and Drawbacks, are entered below:—

	Actual of 1863-64.	Estimate of 1864-65.	Estimate of 1865-66.
Land Revenue	Rs. 38,988	Rs. 68,600	Rs. 22,300
Income Tax	10,278	12,500	5,800
Customs	4,982	19,600	11,800
Stamps	35,507	76,700	51,000
Miscellaneous	18,810	10,500	18,800
Total Refunds... ..	1,08,565	1,87,900	1,09,700
Drawbacks... ..	48,189	45,700	40,300
Grand Total... ..	4,56,754	4,33,600	1,50,000

The estimate under Land Revenue is less than the actual of 1863-64, in consequence of the extraordinary refunds made in some of the Districts in that year. The saving under "Income Tax Refunds" is owing to the expected abolition of that tax.

REVENUE BOARD.

3. The Board's estimate for their Office amounts to Rupees 2,52,956, and shews an increase of Rupees 15,996 above the actual expenditure of 1863-64, and of Rupees 11,396 above the estimate of 1864-65. The excess is owing chiefly to two entries, one of Rupees 6,000 for additional establishments which may be found necessary to strengthen the Board's Account Department to enable it to perform efficiently the audit of revenue charges, and another of Rupees 5,000 intended as a general reserve from which the Board might meet any excess in the Saderwarid charges of the Provinces, the grant for these in each District having been reduced to a minimum.

The first item cannot be entered in the Budget, as it has not been sanctioned or even brought specifically under the consideration of Government. The second item is now unnecessary, inasmuch as any excess in one District can be met from savings in another in the same item or in other items under the same major head. The recent arrangements under which all articles of Europe stationery are supplied by the Superintendent of Stationery, and the efficient supervision which the Board of Revenue are now exercising over this branch of expenditure, will also have the effect of reducing the disbursements on this account. The Board's estimate, as now passed, will amount to Rupees 2,41,956, or Rupees 396 more than the estimate for the current year.

COLLECTORS AND OTHER COVENANTED OFFICERS. 4. The estimate under this head, amounting to Rupees 11,30,416, is the same as that passed for the current year. In the case of Collectors, Sub-Collectors, and Head Assistants, this part of the Budget estimate requires no special notice, as it is framed with reference to the authorized scale. The sum entered for Assistant Collectors is the reduced amount sanctioned by the Government of India for 1864-65, viz., Rupees 1,23,900.

5. The Government consider this provision necessary, as about eighteen of the Civil Servants now in the College are likely to be taken into the service for the whole of the official year 1865-66. Making a liberal allowance for promotions of the present twenty-five Assistants during the year, the probability is that about thirty-six of them will be employed. If this anticipation is fulfilled the provision now made in the Budget will be insufficient, but any extra expenditure that may be incurred can be met out of savings.

6. The salary of the Military Assistant in Ganjam, will be excluded from the Revenue Budget, according to the Order of the Judicial Department, dated 21st January 1864, No. 86.

DEPUTY COLLECTORS.

7. The sum of Rupees 1,78,800 entered under this head is the same as that provided for the current year, and requires no special notice.

COLLECTORS' ESTABLISHMENTS.

8. The estimate of Rupees 6,75,072 under this head exceeds the Budget for the current year by Rupees 39,300. This is owing to the state of transition in which these establishments are in consequence of Mr. Pelly's revision. Mr. Pelly will be instructed to close the statements of the revision as soon as possible, after the Government have passed their orders on the proposals recently submitted by him in regard to the classification of Tahsildars, &c., and the report will then be submitted to the Government of India on the entire subject.

COLLECTORS' SADERWARID.

9. The estimate of Rupees 34,740 is the same as that passed for the current year with reference to the authorized standard estimates. The Board have omitted to attend to the latter part of paragraph 22 of the Order, dated 24th December 1863, No. 2,378, wherein the Government requested that this item might in future be termed "Country Stationery, &c.," so as to get rid of the native term.

MEDICAL CHARGES.

10. The Board's estimate of Rs. 31,640 under this head is the same as that passed for the current year. The estimate furnished by the Inspector General, Medical Department, amounts to Rupees 33,199, inclusive of the addition of Rupees 3,014 at 10 per cent. The Government consider the Board's estimate sufficient, and accordingly pass it.

TALOOK ESTABLISHMENTS.

11. The estimate under this head of Rupees 13,41,012 exceeds the Budget for the current year by Rupees 31,211 in consequence, as in the case of the "Collector's Establishments," of Mr. Pelly's revision. The estimate is passed.

TALOOK SADERWARID.

12. The estimate under this head amounting to Rupees 87,835 is the same as that passed for the current year and is approved.

CONTINGENCIES.

13. The Board appear to have blended together the Collectors' and Talook Contingencies.

They will furnish the particulars to the Accountant General if required. The Board's estimate for 1865-66 amounts to Rupees 15,200, at the uniform rate of Rupees 800 for each District. The rate at which the estimate for the current year was made was Rupees 1,500,* in consequence of new office furniture to be supplied to the Tahsildars and Sub-Magistrates. The present reduced rate is moderate, and the aggregate estimate which is below the actual expenditure of 1863-64 (Rupees 28,133), is approved.

VILLAGE ESTABLISHMENTS.

14. The Board have entered Rs. 3,67,465 under this head pending the issue of final orders on the subject, but the entry of the item will be of no avail. The Government of India have struck out the similar entry in the Budget for 1864-65 under "Allowances to District and Village officers," and transferred it to the "Debt Account," and have decided that the village fees and cesses should be formed into a Local Fund.

EXTRA AND TEMPORARY ESTABLISHMENTS.

15. The estimate under this head amounts to Rupees 47,752 against Rupees 48,224, the estimate for the current year, and Rupees 45,044, the actual expenditure of 1863-64. The rule of entering Rupees 500 for each of those Districts in which no special establishments have been employed has been followed, as approved by Government in paragraph 34 of their Proceedings, dated 24th December 1863, No. 2,378, in regard to the Budget for 1864-65. The exceptional sums are entered in the margin. The Board have apparently added to the cost of the special establishments, where these exist, the average allowance of 500 Rupees. The Government observe that in several Districts savings may be expected which will serve to meet the excess in others, and they consider the following sums sufficient:—

	1864-65.	1865-66.	
Ganjam	2,500	2,396	
Kistna	1,500	1,976	
Madras	8,000	9,056	
Malabar	25,000	26,824	
			Rs.
Ganjam	...	...	2,400
Kistna	...	...	1,500
Madras	...	...	8,600
Malabar	...	...	25,000
			37,500
Fifteen Districts at 500 each	...	...	7,500
			45,000

TRAVELLING CHARGES.

16. The estimate under this head amounts to Rupees 84,160 against Rupees 85,248, the actual expenditure in 1863-64, and Rupees 76,140, the estimate for 1864-65. In the Budget for the current year the Government passed the entry of Rupees 1,25,000, providing thereby for six months' travelling of Collectors and their subordinates. The Government of India reduced it to Rupees 76,140, observing that these Officers are not likely to be travelling for the entire period of six months. The present estimate exceeds the latter sum by Rupees 8,000, but the Government believe it to be nevertheless very moderate, and it is below the actual expenditure of 1863-64, they therefore pass the sum of Rupees 84,000 in round numbers.

OFFICE RENT.

17. The Board's estimate of Rupees 11,237 against Rupees 6,070, the actual expenditure of 1863-64, and Rupees 9,110, the estimate for 1864-65, is susceptible of reduction. The Government passed the comparatively large sum for the current year in order to provide accommodation for many officers who hold their offices in their private dwellings, and drew extra tentage all through the year. Steps have lately been taken to provide public buildings in lieu of several of those now rented, and the Government therefore consider Rupees 8,000 sufficient for 1865-66.

18. There was no separate provision in the Budget for 1864-65, for the items noted in the margin, and the Government consider any unnecessary for 1865-66. The first charge is small, and can be met from the provision made for Saderwarid charges, and the second which is large forms a legitimate portion of the entry under "contingencies." The estimate is greatly in excess of the actual expenditure in 1863-64, which amounted to only Rupees 2,754, and in several Districts large sums are entered without any explanation as to their necessity. The entry of "Cloth for Peons' belts and table covers" should in future be included in "contingencies." The separate item of Rupees 2,850 for the former may be reduced to Rupees 2,000, with reference to the actual expenditure in 1863-64, which was Rupees 1,934.

LAND REVENUE.

ABKARRY.

	Rs.
Establishment	21,924
Saderwarid	180
Contingencies	1,47,896
Total	1,70,000

19. The total Land Revenue charges passed by Government are thus Rs. 38,82,351.
20. The Board estimate of Rupees 1,70,000* for the Town of Madras, in which the management of the Abkarry Revenue is retained by Government, is passed. The increase of Rupees 13,400 over the Budget for 1864-65, in "contingencies," is owing to the reduced provision made in that Budget in consequence of the large stock of Colombo Arrack that was then on hand. The inclusion under the head of "contingencies," of sums provided for the purchase and manufacture of Arrack, only serves to mislead; in future items of this nature will be separately entered as "purchase, &c., of Arrack."

INCOME TAX.

21. The Budget of the Income Tax Commissioners has already been disposed of in the Proceedings of Government, dated 26th December 1864, and that portion of the Board's Budget which relates to the town of Madras needs no further orders. The provision of six months' salary for the Establishments in the Provinces, and the entry of Rupees 636 on account of contingencies, are approved.

CUSTOMS.

22. The estimate under this head, amounting to Rupees 1,69,500, is very moderate, and is approved; it is below the estimate of Rupees 1,72,730 passed for the current year.

SALT.

23. The Board's estimate under this head amounts to Rupees 14,50,000 against Rupees 8,87,188, the actual expenditure of 1863-64, and Rupees 14,22,300, the estimate for 1864-65. The provision made on account of Establishments and Saderwarid needs no notice, as it has been fixed with reference to the sanctioned scales. The two items noted in the margin, amount together to Rupees 10,677. The actual expenditure in 1863-64 was only Rupees 6,149, and the estimate for the current year amounted to Rupees 11,121. Considering however the former sum the estimate may be safely reduced to Rupees 8,000, in the proportions noted in the margin. The sum of Rupees 6,000 for contingencies is just half of the estimate for 1864-65, and cannot be further reduced.

	Rs.
Travelling allowance to Officers	7,033
Batta to Establishments	3,644
Total	10,677

	Rs.
To Officers	5,500
Establishments	2,500
Total	8,000

24. The estimate for the provision of Salt amounts to Rupees 12,02,287 against Rupees 7,02,518, the actual expenditure in 1863-64, and Rupees 11,67,699, the estimate for 1864-65. The several minor items under this head, except "purchase of Salt and Manufacturer's share" are within the estimates passed by Government, after a very careful examination in paragraph 47 to 54 of their Proceedings, dated 24th December 1863. No. 2,378. The estimate for

purchase, &c., of Salt amounts to Rupees 9,75,000 against Rupees 9,03,000, the reduced estimate passed by the Government of India for the current year. The actual expenditure of 1863-64 amounted to Rupees 5,81,766, and the similar expenditure during the first half of the current year exceeded the Budget allotment, for that period under "Salt Miscellaneous" by Rupees 91,210. Under these circumstances, and taking into consideration the losses in the Kistna and South Arcot Districts, by the recent inundations, and the great increase in the demand for conveyance by rail into the interior, the Board's estimate of Rupees 9,75,000 is too moderate to admit of reduction.

25. The total estimate under Salt now passed amounts to Rupees 14,47,000 in round numbers.

STAMPS.

26. The estimate under this head amounts to Rupees 1,18,000; it exceeds the estimate of the current year by Rupees 3,220, and the actual expenditure of 1863-64 by Rupees 21,944. The Board of Revenue have provided for the establishment of the Superintendent of Stamps at Rupees 1,160 per mensem, according to the scale of salaries recommended in their Proceedings, dated 3rd November 1864, No. 7,214, but this establishment, as revised by the Government in their Proceedings, dated 4th January 1865, No. 1, will not cost more than Rupees 1,110 per mensem, or Rupees 13,320 per annum. The estimate of Rupees 83,416 for the Provinces against Rupees 62,800, the actual expenditure in 1863-64, and Rupees 80,336, the estimate for 1864-65, is large. The Board state that the "commission or discount to vendors has been estimated by

1861-62	Rupees	61,300
1862-63	"	60,500
1863-64	"	62,800

The increase in 1863-64 is apparently owing to the alterations made in the rates of commission or discount, and considering all circumstances 71,000 Rupees, in the proportions noted in the margin, would be a sufficiently liberal estimate for 1865-66. The total estimate passed under "Stamps" amounts to Rupees 1,05,000, viz., 34,000 for the Presidency and 71,000 for the Provinces.

Commission or Discount...	Rs.	69,000
Contingencies	"	2,000
Total		71,000

B. IV MISCELLANEOUS.

• Rupees 82,000.

of this large increase is owing to the entry of the full cost of the revised District Postal establishments in the Budget for the first time, the Government of India having struck out a large portion of the sum entered in the current year's Budget. The whole of this establishment has since been sanctioned, and a transfer of funds was authorized in Mr. Secretary Lushington's letter, dated 10th December 1864, No. 3,767, to meet the cost. The items noted in the margin† require special notice. The sum sanctioned by Government for 1864-65, under the first item, was Rupees 10,000; but the Accountant General raised it to Rupees 20,000

with reference to the previous actual expenditure. The similar expenditure in 1863-64 did not exceed 17,300 Rupees, and the provision of Rupees 20,000 in lieu of Rupees 23,532, entered by the Board, is sufficient for 1865-66. The Government cannot pass the uniform entry of Rupees 1,000 for every District for purchasing Press materials. They allowed it in the Budgets for 1863-64 and 1864-65, because the Press receipts were suddenly ordered to be included in the General Revenue, and it was known that in every District a supply of materials would be more or less required. But it cannot be necessary to add to the stock annually to the extent of

† 1. Charges for remitting Treasure	Rs.	23,532
2. Purchase of printing materials and other charges connected with the Press	"	20,000
3. Service telegrams	"	1,526
4. Charges for planting fire-wood, &c.	"	500
5. Sundry items	"	9,500

Rupees 1,000, and the future estimates must now be regulated according to actual requirements. The expenditure in 1863-64 amounted to Rupees 8,300, and the Government authorize the entry of Rupees 15,000 in all, including the District of South Arcot, for which special provision is necessary. The actual expenditure under the third item "Service Telegrams" in 1863-64, was only Rupees 1,748, and the estimate for 1865-66 may be safely reduced to Rupees 2,000. The estimate of Rupees 8,300 for planting firewood in Nellore, is large. The Government ordered* the experiment to be confined to 200 acres, and the whole area will not be planted in 1865-66, it will be sufficient to provide Rupees 5,000. The actual expenditure under "Sundry Items" in 1863-64, was only Rupees 1,029, and it is unreasonable in the face of this sum to provide Rupees 9,500 in the Budget of next year. The Government consider Rupees 3,000 sufficient.

* Procs. dated 10th November 1864, No. 2,061.

28. The revised estimate sanctioned by Government for the Pearl Oyster Nursery, amounts to Rupees 50,000; the work has been commenced, and the probable outlay on it, in the current official year, is computed at Rupees 20,000. The entry of Rupees 20,000 for next year is absolutely necessary. The experiment has been approved by the Home Government, and cannot be carried out too soon. The increase in the item "Purchase of Coir" (Ameendevi) is attributed to the high prices at which rice has to be purchased for payment in kind for the Coir. The aggregate sum passed under B. IV Miscellaneous, is Rupees 2,63,700.

29. The total Estimate now passed is Rupees 62,07,374, or Rupees 81,881 more than that of the current year as shewn below:—

Items.	Actual of 1863-64.	Budget of 1864-65.	Budget of 1865-66, as now passed.	Increase.	Decrease.
ALLOWANCES, REFUNDS, AND DRAWBACKS.	RS.	RS.	RS.	RS.	
Refunds	1,08,565	1,87,900	1,09,700	.....	78,200
Drawbacks	48,189	45,700	40,300	.....	5,400
Total	1,56,754	2,33,600	1,50,000	.....	83,600
LAND REVENUE.					
Board of Revenue	2,36,960	2,41,560	2,41,956	396	
Collectors and other Covenanted Officers	9,85,834	11,30,446	11,30,446	.....	.....
Deputy Collectors	1,81,353	1,78,800	1,78,800	.....	.....
Collectors' Establishments	6,01,366	6,35,784	6,75,072	39,288	.....
Do. Saderwarid	32,205	34,740	34,740	.....	.....
Medical charges	12,65,419	13,09,801	13,41,012	31,211	.....
Talook Establishments	60,730	87,835	87,835	.....	22,800
Do. Saderwarid	28,133	38,000	15,200	.....	.....
Contingencies	45,044	48,224	45,000	.....	3,224
Travelling	85,248	76,140	84,000	7,860	.....
Other items	19,406	0	16,650	.....	1,510
Total	35,64,064	38,21,130	38,82,351	51,221	.....
Abkarry	1,39,816	1,56,600	1,70,000	13,400	.....
Income Tax	35,898	0	10,500	.....	18,890
Customs	1,53,681	1,69,500	1,69,500	.....	3,230
Salt	8,87,188	14,22,300	14,47,323	25,023	.....
Stamps	96,056	1,14,780	1,05,000	.....	9,780
Miscellaneous	1,24,499	1,55,963	2,63,700	1,07,737	.....
Grand Total	51,57,956	61,25,493	62,07,374	81,881	.....

30. The grant-in-aid of the income from Travellers' Bungalows, amounting to Rupees 18,770, will be entered in the Budget under "F. Internal Improvement, &c.", with reference to the correspondence noted in the margin. The revision of the Bungalow Establishments is now under the consideration of Government, and the result thereof will be reported to the Government of India at an early date.

31. The sum of Rupees 9,860 for the maintenance of Native Choultries, will be entered under F. IX Miscellaneous, with reference to the resolution of the Government of India in the Financial Department, dated 15th November 1864, No. 3,269.

32. The estimated cost of Cochrane's Canal Establishment, amounting to Rupees 3,000 in round numbers, may continue to be entered in the Public Works Budget, pending the orders of the Government of India on the proposal to transfer the Canal to the Local Fund,* or to the Revenue Budget† with the other Conservancy Establishments. The information required in Mr. Secretary Lushington's letter, dated 22nd July 1864, No. 1,501, preparatory to passing orders on the proposed transfer to the Revenue Budget, is now being transmitted. The total cost of the Conservancy Establishments, amounting to Rupees 88,331, according to the Statement forwarded to the Government of India, with letter dated 18th January 1864, No. 104, should be provided for in the Public Works Budget for 1865-66.

TREASURY AND PREVENTIVE GUARDS.

33. The Estimate under this head, amounting to Rupees 2,80,441, according to the Statement furnished to the Board by the Inspector General of Police, is passed.

34. The Government of India having ordered that the fees collected for stamping Weights and Measures should be included in the Imperial Revenue, it is necessary to provide in the Budget for the charges under the same head. The Board have submitted a Tabular Statement of the requisite establishments, but the transmission of it to the Government of India is postponed, pending* the receipt of further information.

* Order dated 3rd October 1864, No. 1,321.
The Board's estimate of Rupees 10,000 in round numbers, is passed for entry under F. IX Miscellaneous.

35. The proposed entry of Rupees 48,200 under F. IX Miscellaneous for grants-in-aid of Municipal Funds, is passed. The Accountant General will see that each of the sums mentioned in paragraph 26 of the Board's Proceedings, is sanctioned by a specific order of Government in any Department.

36. With these remarks the Government resolve to transmit the Budget to the Accountant General. He will procure from the Board of Revenue the information which will be necessary, as pointed out in paragraph 3 of their Proceedings, to prepare the general Budget in the form in which the Government of India require it.

(True Extract.)

Secretary

To the Accountant General.
,, the Board of Revenue.
,, the Civil Paymaster.
,, the Judicial Department.
,, the Financial Department.
,, the Honorable Mr. Pelly.
,, the Public Works Department.

Exd. S. T. Augustin.

Dec 1806 copy.

Proceedings of Gov. with the
Revenue Dept. No 104

ed 24 Jan 1813
Dec 1813
Feb 1813

No. 250.

Communicating the
remarks made on the
copy estimates of
the

With Order.

Copy

No. 208. 3^d February 1813.
Communicated to the Inspector Genl. of. See with
reference to para. 33.

2. The attention of the Accountant General, to whom the
Justice estimate has already been made over, is directed to
para. 8 & 23 of the Board's Proceedings.

Inspector Genl. of Police. 2nd 1/1/18
J. A. A.