

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 1339

Press  
~~Mis.~~

70.71

Dated

4. 7. 1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
4th July 1861.*

No. 70. Read the following Proceedings of the Board of Revenue, dated 28th June 1861, No. 3,373 :—

Read letters from the Collectors of Madras, Nellore and South Canara, dated 18th and 19th June 1861, and numbered respectively 199, 133, and 86.

(In Cons. 20th, 22nd, and 25th June 1861, Nos. 3,757, 3,771 and 3,854.)

1. Resolved that the above letters be submitted for the orders of the Honorable the

Governor in Council, with the Board's recommendation that, under the explanation afforded by the Collectors, the Civil Paymaster be instructed to pass the charges entered in the margin, which were not included in the Budget Estimates of the Madras, Nellore, and South Canara Districts, for the year 1860-61; and that he be directed to adopt some means of obviating the excessive inconvenience which cannot but arise from such retrenchments.

- MADRAS.  
1. Travelling Allowance of Deputy Collector in charge of Salt, and of his Establishment.  
2. Increased allowance of Salt Deputy Collector in charge, on promotion from 3rd to 2nd Class.  
NELLORE.  
3. House Rent of Officiating Sub and Head Assistant Collector.  
4. Increased Allowance of Deputy Collector Narrainsawmy Mudali.  
5. Batta to Bungalow Sepoys.  
SOUTH CANARA.  
6. House Rent of Acting Head Assistant Collector.

2. Mr. Cunliffe does not explain why no provision for marching expenses was made in his Budget Estimate, but the necessity for some such expenditure ought to have been foreseen, and Mr. Dykes' statement, that the house rent of the Acting Sub Collector and Head Assistant was omitted, because no such heading was given in the Budget Estimate form, appears to the Board an insufficient reason for the omission.

3. Mr. Fraser's letter exhibits a most extraordinary want of appreciation of the meaning and purpose of a Budget Estimate, and of the responsibility resting on Collector's in connection with its preparation.

4. From the indignantly incredulous manner in which he contemplates the extreme but possible case of the Civil Auditor actually refusing to pass the pay of an official, because the item had not been included in the estimated expenditure of the department concerned, he would seem to have altogether failed to apprehend the very simple but equally important fact, that the distribution of the Imperial revenues is based on the estimated expenditure for the year, and that from the apparent sufficiency or otherwise of the one to cover the other is deduced the financial position of the state, and the solution of the question whether additional taxation is necessary, or existing taxes may be reduced, which deductions cannot fail to be more or less incorrect as the departmental Estimates of expenditure approach or recede from the actual fact.

5. That some items of necessary expenditure would be omitted by oversight was to be anticipated on the first occasion of a Budget being prepared, but the Board trust that the meaning and purpose of the operation have generally been more correctly appreciated than appears to have been the case with Mr. Fraser.

(True Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 71. ORDER THEREON, 4th July 1861, No. 1,339.

- MADRAS.  
1. Travelling Allowance of Deputy Collector in charge of Salt, and of his Establishment.  
2. Increased Allowance of the Deputy Collector in consequence of his promotion from the 3rd to the 2nd Class.  
NELLORE.  
3. House Rent of Officiating Sub and Head Assistant Collector.  
4. Increased Allowance of Deputy Collector Narrainsawmy Mudali in consequence of his promotion from the 4th to the 3rd Class.  
SOUTH CANARA.  
5. House Rent of Acting Head Assistant Collector.

1. The Board of Revenue bring to notice that the charges noted in the margin have been disallowed by the Civil Paymaster on the ground that they have not been included in the Civil Budget, and request that measures may be adopted to obviate the excessive inconvenience which cannot but arise from such retrenchments.

*Proceedings of the Madras Government, Revenue Department,  
4th July 1861.*

2. The only course open to Government is to authorize the Collectors of the Districts named, to pay these charges, which are all correct and necessary, from their Treasuries, and debit them to advances to be adjusted hereafter. The Accountant General will issue instructions accordingly.

3. From the papers now submitted by the Board of Revenue and from the numerous retrenchments which have recently been made by the Civil Paymaster in all Departments of the Service, it is quite clear that owing to the brief time allowed and other causes, the Budget has not been prepared by the several Officers to whom the work was entrusted with that completeness which it required, and that several items have been omitted from misapprehension of the Budget system, oversight, &c. The Accountant General will, therefore, be requested, through the Financial Department, to submit to that Department for submission to Government of India, under paragraph 5 of their Secretary Mr. Lushington's letter, dated 1st May 1861, No. 5,240, a supplemental Budget to provide for all the omissions in the principal one. Mr. Harrison will be good enough to make this document as correct as possible in communication, not only with the Officers immediately concerned with the charges, but also with the Board of Revenue and the Civil Paymaster.

4. The Government observe that the Budget provides only for the pay of the Deputy Collectors as they stood at the time of its preparation, and not for the full amount available for that class of Officers. The Accountant General will provide for the difference in the supplemental Budget in communication with the Board of Revenue.

5. The Board have erroneously mixed up with the charges alluded to in paragraph 1 of their Proceedings, the batta of Bungalow Sepoys in Nellore, retrenched by the Civil Paymaster for reasons unconnected with the Budget. Paragraphs 3 to 5 of the letter from the Collector of Nellore, dated 18th June 1861, No. 133, will be referred to the Officiating Civil Paymaster for report.

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

MEMORANDUM.

Requested for reference the undementioned papers on the subject of

*immediate*  
No. 3854. *South Arcot District* 19th June 1861. *Robert T. Smith*  
*other papers that accompanied this.*

*Home Collator of South Arcot*  
*7 19th June 25 June 1861 No. 3854*  
*Home Collator of Madras 18 June 1861*  
*in Court 20 June No. 3754.*

REVENUE BOARD OFFICE,

Chennai,

30th July 1861

To

The

*Mr. J. D. Sim*

Registrar.

1856

4 July 1856

Pr 171 - Sepoy's Batta

Revenue Department.

Extract from a letter from the Collector of Madras. Dated 18<sup>th</sup> June 1861 N<sup>o</sup> 133.

P3 With the stoppages above referred to, the Civil Auditor has further stopped Papers 175-10-6 of Sepoy's Batta. The total sum for which Bills were sent for audit was Paper 171-9-6, being Batta for March and April for the Sepoys in charge of the Public Bungalows, which Batta was apparently allowed up to March by Government under their orders of the 15<sup>th</sup> March last N<sup>o</sup> 514, & passed by Mr. Waterfield, officiating Civil Auditor as stated by himself, in his letter to Gov<sup>t</sup> of the 26<sup>th</sup> February 1861. The orders of Gov<sup>t</sup> were received with the Board's Proceedings of the 20<sup>th</sup> April N<sup>o</sup> 2027. Orders were issued to remove the Sepoys from the 1<sup>st</sup> instant, which was the least notice that could be given to these men that their services would be no longer required, thus leaving one month's pay still due to them. But under the stoppages now brought to the notice of the Board, the payment of the pay of these men

man as usual by Mr. Waterfield in Feb<sup>y</sup>  
has been apparently cancelled by himself  
in the current month; & with a view to  
recovering the money issued on his own  
sanction, he has proceeded to stop the Pay  
of twenty four Sepoys in no way con-  
cerned in the matter.

4. Altogether there are, or rather  
were thirty three Sepoys employed to take  
charge of the Public Bungalows in this Dis-  
trict. Their total monthly Batta was an  
Average 84- $\frac{1}{2}$  in March, & Average 87-5- $\frac{1}{2}$  in  
April, making a total of Rupees 171-9- $\frac{1}{2}$ , &  
having determined that nine of these men  
had drawn Batta improperly since Au-  
gust 1860, Mr. Waterfield made a deduc-  
tion on their accounts, as before stated, for  
the 7 months since August 6. of Rs. 175-13-6,  
thereby not only leaving me no means  
of meeting the just demands of 24 men  
whose pay is now in arrears for 3 months,  
but also leaving me a balance of Rs. 4-1-  
to recover from the pay of these unfortunate  
men next month.

5. Mr. Waterfield in stopping the  
Sepoys' Batta refers to a Memo of the Board,

Dated

dated the 31<sup>st</sup> Ultimo. But he gives no partic-  
= culars of this Memo, of which I have  
received no copy - and feeling sure, that  
it is not with the Board's authority that  
this deduction is made, I lose no time in  
bringing the case of the Sepoys to the Board's  
notice with the other matters referred to in  
the preceding Paragraphs, & trust that the  
Board will be pleased to take such steps  
as may be requisite to prevent a repetition  
of what I cannot but look upon as an  
injustice. If the Sepoys' Batta was to  
be deducted from August last, orders  
should be issued to stop it out of their  
pensions; but to stop it out of the Batta  
of other men who have nothing to do  
with them, & who have done their work  
and earned their Pay, does not seem  
to me consistent with English ideas of  
Justice, whilst I would strongly re-  
monstrate against the Batta  
being stopped at all retrospectively.  
No intimation was given to the  
men. They have done their work,

and

and they are fairly entitled to the Long  
they have usually received for that work.

To be kept with  
the Order of Cost  
of 11 July 1861.  
N. 1337 - P.D.

Rev. Dept.

N. 1339.

Proceedings of the Madras Government  
Under date the 4<sup>th</sup> July 1861  
Read the following Prop  
of the Bd of Rev.

Submitting with remarks  
letters from the Col<sup>rs</sup> of Madras,  
Kellore and S. Canara, recom-  
mending that the Civil Paymaster  
be instructed to pass the charges  
not included in their Budget  
estimates for the year 1860/61.

(Here enter 28<sup>th</sup> June 1861 N. 1337/3)

Madras

The Bd of Rev. bring

- 1 Travelling allow<sup>ce</sup> of D<sup>r</sup> Col<sup>l</sup> B. in charge  
of Salt and of his estate
- 2 Increased allow<sup>ce</sup> of the D<sup>r</sup> Col<sup>l</sup> in  
consequence of his promotion from  
the 3<sup>d</sup> to the 2<sup>d</sup> class. —

to notice that the charges  
noted in the margin have

Kellore

- 3 House rent of Off<sup>r</sup> Subst<sup>d</sup> H<sup>d</sup>  
Asst<sup>t</sup> Col<sup>l</sup>. —
- 4 Increased allow<sup>ce</sup> of D<sup>r</sup> Col<sup>l</sup> B. in  
consequence of his promotion from the 4<sup>th</sup> to  
the 3<sup>d</sup> class.

been disallowed by the  
Civil Paymaster on the

South Canara

5. House rent of Off<sup>r</sup> Asst<sup>t</sup> H<sup>d</sup> Col<sup>l</sup> B.

ground that they have  
not been included in

the Civil Budget and

request that measures

may be adopted to

obviate the excessive

inconvenience which

cannot

gmk

Ca 2 11/1

cannot but arise from  
such retrenchments. —

2. — The only course  
open to Govt in counter-  
acting the fall<sup>y</sup> of the

Districts named, to

pay these charges which  
are all ~~correct~~ necessary for  
their Treasuries, and

debit them to advances

take as justified here-

after. — The Account<sup>t</sup>

Gen<sup>l</sup> will issue in-

structions accordingly

3. — From the papers

now submitted by the

Bd. of Rev<sup>y</sup> and from

the numerous retrench-

ments which have

recently been made

by

by the Civil Paymaster  
in all Departments

of the service, it is

quite clear that <sup>owing to</sup> the  
<sup>brief time allowed for the</sup> Budget has not been

prepared by the se-

veral officers to

whom the work was

entrusted with that

care which it re-

quired and that

several items have

been omitted either

misapprehension of the Budget system,  
from oversight &c.

~~from our circumstances~~

~~which would exist~~

~~have been foreseen~~

The Accountant

General will there-

fore-

therefore he requested  
thru' the Fin<sup>l</sup> Dept<sup>t</sup>  
to submit to that Dept<sup>t</sup>  
for submission to Gov<sup>t</sup>  
of India under para  
5 of their Secretary Mr.  
Lushington's letter of 14<sup>th</sup>  
May 1861 N<sup>o</sup> 5240, a sup-  
plemental Budget to  
provide for all the  
omissions in the prin-  
cipal one - Mr. Har-  
rison will be good  
enough to make this  
document as correct  
as possible in com-  
munication not only  
with the officers im-  
mediately concerned  
with

with the charges but  
also with the Bd<sup>y</sup>  
of Rev<sup>y</sup> and the Civil  
Paymaster. —  
4. — The Gov<sup>t</sup> observe  
that the Budget pro-  
vides only for the  
pay of the D<sup>y</sup> Coll<sup>rs</sup>  
as they stood at the  
time of its preparation  
and not for the full  
amount available  
for that class of  
officers. The Act<sup>y</sup>  
General will pro-  
vide for the dif-  
ference in the  
Supplemental Bud-  
get in communication  
with

with the Bd of Rev  
5. — The Bd have  
erroneously mixed  
up with the charges  
alluded to in para 1 of  
their Prop. the Batta  
of Bungalow Sepoys  
in Vellore retrenched  
by the Civil Paymaster  
for reasons uncon-  
nected with the Budget.  
Paras 3 to 5 of the letter  
from the Collr of  
Vellore of 13<sup>th</sup> June  
1861 N. 133 will be  
referred to the Off<sup>r</sup>  
Civil Paymaster for

1707

for report.

J. D. S.

- 13<sup>th</sup> June  
Bd of Rev, Off<sup>r</sup> 5 returned 4<sup>th</sup> June 1861 on the  
4<sup>th</sup> June Dept<sup>r</sup> is 5<sup>th</sup> June 1861  
3 Civil Paymaster with Co.  
from the letter from Collr  
of Vellore. 5  
3 Accountant General.

Certain charges disallowed  
by the Civil Paymaster

Revenue 1861 Departs.  
Pro: of Govt for July.

No 1339.

Pro: of the Madras Govt.  
Of 4<sup>th</sup> July 1861.

From the Off<sup>r</sup> Civil Auditor  
Of 20<sup>th</sup> July 1861 No 1767  
Of 27<sup>th</sup> July 1861 No 1498

From the Inam Comm<sup>r</sup> of 25 Aug<sup>r</sup> 61  
Of 20<sup>th</sup> Oct 61 No 1791

Authorizing the Collectors  
Belladras, Bellore and South  
Mara to pay certain charges,  
which are not included in the  
Budget, from their respective  
treasuries and debit them to  
advances to be adjusted in  
hereafter.

From the P<sup>r</sup> of Rev Secy<sup>r</sup> of 21/61  
No 2411 No 20

Pro: B<sup>r</sup> of Secy of 5<sup>th</sup> Oct/61 No 2442  
No 20

No 70 + 71.

6<sup>th</sup> July 1861