M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2335 Press
Mis.

182

Dated 20 - 12 - 1861.

Not to be folded or roughly handled

No. 182. *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Dated 20th December 1861, *No.* 2,335.

1. The Governor in Council proceeds to pass orders on the Supplemental Budget for 1861-62, in the Revenue Department, under the following heads:—

I. Land Revenue and Ábkári.
II. Inám Commission.
III. Revenue Settlement and Survey.
IV. Forest Conservancy.
V. Assessed taxes.
VI. Customs.
VII. Salt.
VIII. Stamps.

2. The Statement A "Allowances, Refunds and Drawbacks" calls for little remark. It is impossible to estimate such charges with any certainty, and the original estimate of 1861-62 was extremely low, being only Rupees 1,92,040 against Rupees 5,41,570 for 1860-61. The Supplemental Budget raises the amount by Rupees 1,51,150, but still leaves it at half the estimate of 1860-61. As regards this and all the other estimates the Government unfortunately have not even a return of the actual expenditure of the current year, classified so as to be a guide in checking the Supplemental Estimates. This will be remedied without delay, but the submission of the estimates cannot be retarded on this account.

I.—Land Revenue and Abkary.

Ganjam.—3. The Collector of Ganjam has over-estimated the item Hoozoor Establishment. Mr. Pelly's revised Establishment will only cost about 31,000 Rupees annually, so that the original Budget Estimate will suffice, and the addition Rupees 1,970 may be omitted.

Vizagapatam.—4. The Collector of Vizagapatam enters the sums marginally noted for the Assistant appointed in G. O. dated 8th November 1861, No. 1,352 to be stationed at Jeypoor. The Collector is in error as to the pay of the Assistant, which is that of an unpassed Head Assistant viz., Rupees 558-5-4, with house rent Rupees 35 and fixed tentage Rupees 42 monthly, or in all Rupees 635-5-4. No Military pay or allowances of any kind are payable. Lieutenant Smith was appointed only on the 8th ultimo, and therefore six months pay or Rupees 3,812, is all that need be entered in the Supplemental Budget. The excess Rupees 2,671 will be struck out. The Assistant will be entitled to continuous extra tentage (Rupees 2-10 per diem) if there be no Government building available for an Office, subject to the usual condition of providing suitable accommodation for his Establishment and Records. The provision of of Rupees 450 will be ample under any circumstances and is passed.

	Rs.
Salary	5,867
Fixed Tentage..	336
House rent	280
	6,483
Extra Tentage	450
	6,933

5. The Collector has entered Rupees 740 for the Assistant's Office. No Establishment has yet been sanctioned, but the entry may stand pending orders on this question.

6. In G. O., dated 18th October 1861, No. 1,267, it was ordered that the expense incurred on account of the Assistant at Jeypoor should be debited to the Judicial Department. The Accountant General will make the necessary transfer in *next year's* Budget.

Kistna.—7. The original estimate provided Rupees 16,240, for the salary of Collector, being the allowance of the present acting incumbent, instead of Rupees 28,000, the full pay of the office. The latter is the correct entry, but much of the additional charge will never be incurred.

8. The large increase of Rupees 67,000 for Táluq Establishment is only nominal. The combined Revenue and Magisterial Establishment of the District costs Rupees 1,45,320 per annum; expecting that the new Police would be introduced from the commencement of the current year the Acting Collector provided in his original Budget for only that portion which would, in that case, be required, for the revised Revenue Establishment, viz., Rupees 78,290,

leaving the balance Rupees 67,030 to be entered in the Budget of the Inspector General of Police. Circumstances, however, have delayed the organization of the new Police and the balance is therefore now entered in the Collector's Supplemental Budget. No extra expense however is incurred. If credit was taken by the Inspector General for the balance, it will be retransferred from his Budget by the Accountant General.

9. The Collector has estimated for Jamabundy Gumástas, and calculated extra tentage for each Officer for half the year. The former item, Rupees 328, is not allowable and will be struck out. The latter is excessive, few Officers are on an average on circuit for more than four months, and the original Budget estimate Rupees 5,100 which was calculated on this will therefore be adhered to, the excess Rupees 648 being struck out.

10. Nellore.—The Collector of Nellore has over-estimated the charge for Assistants. The present allotment to his District is two, and Rupees 8,400 is therefore the correct assignment. The surplus Rupees 4,200 will be struck out.

11. The addition of Rupees 1,750 for the contingency of a Deputy Collector being promoted may also be omitted.

12. The allowance for tentage has been calculated erroneously. Fixed tentage should be provided for the whole year. Extra tentage for four months for Officers having offices provided by Government, and for others according to circumstances.

13. The mileage estimate (Rupees 500) for Assistants proceeding to Madras for examination may be omitted, as the Board of Examiners provide for this item in their Budget. Rupees 1,260 should be entered as house rent for the Assistants.

14. The item 8,304 for extra Establishment may also be omitted.

15. The net amount by which the Nellore Supplemental Budget is to be reduced is thus Rupees 13,494.

North Arcot.—16. The estimate of extra Tentage is for two-thirds of the year and is excessive. The item Rupees 1,610 will be struck out. Similarly the charge for Batta may be reduced by Rupees 700.

Madura.—17. The Collector of Madura has over-estimated the item Deputy Collectors. He has only to provide for two officers of this class, so that the original estimate will suffice, and Rupees 4,800 may be struck out of the Supplemental Budget.

Tinnevelly.—18. The large item of Rupees 25,333, under the head Táluq Establishment, is nominal and is owing to the introduction of the new Police being delayed.

Cuddapah.—19. The following items entered on the supposition of an Assistant Collector being appointed may be omitted:—

	Rs.
Salary...	2,800
Travelling allowances...	1,000
House rent	380
	4,180

Kurnool.—20. In Kurnool the large sum of Rupees 1,60,810, appears under the head Táluq Establishment. This however is a mistake. In the first place the charge is for Village not Táluq Establishment, and in the second it ought not to appear in this Budget at all, as it is an item of Local not Imperial Revenue. The village officers are now remunerated for their services by assignments of land wholly or partially free of assessment, and by fees payable by the Ryots. It is intended hereafter to pay them in money, the funds being raised by the assessment and enfranchisement of their Ináms, and by the levy of a cess in commutation of fees. The proceeds of these two sources of income will be thrown into a general fund for the purpose above stated, and as the Ináms and fees do not appear in the Imperial Budget, their equivalent under the future system should likewise be omitted from it. The item Rupees 1,60,600 will consequently be struck out of the Budget, any corresponding item which may appear in the Collector's Revenue Estimate being also omitted.

Proceedings of the Madras Government, Revenue Department, 20th December 1861.

Abkarry.

21. The large entry, Rupees 56,360 in Madras, is for the purchase of Colombo Arrack under contract, for supply to the Vendors in Madras, and needs no remark.

22. The orders passed above reduce the Supplemental Budget for Land Revenue and Abkarry by Rupees 1,86,681.

II.—Inam Commission.

23. In the Inám Commission there will be a probable saving of Rupees 30,000 in the current year.

III.—Revenue Settlement and Survey.

24. The Supplemental Budget amounts to Rupees 96,235. The original Budget was Rupees 8,05,290, and without fuller information than is afforded in Mr. Newill's letter, the Government cannot sanction the admission of so large a sum as that proposed. Part of the anticipated excess is said to be owing to a Settlement party having been engaged in Kurnool sooner than was intended, but there must have been some saving in the other parties as a set off against this. The Director will forward a Tabular Statement showing the Budget assignment, the actual expenditure as yet, and the probable future expenditure under each head, giving fully his reasons for all expected increase.

IV.—Conservancy of Forests.

25. The Supplemental Budget in this Department amounts to Rupees 57,479, but of this Rupees 20,200 is on account of the Military allowances of Officers, which have not hitherto been debited to this Department. As provision has doubtless been made in the Military Department for this item, the increase is in fact a transfer in account. The only other large item is Rupees 27,600 for Establishments sanctioned under the orders marginally noted. The sum entered is however for the whole year and is therefore too large. Provision to the extent of Rupees 15,000 will be sufficient, and thus Rupees 12,600 may be omitted from the Budget.

V.—Assessed Taxes.

26. The Presidency Commissioner's Budget was Rupees 85,970, and an increase of Rupees 5,280 is now sought on account of an expected increase in honorarium fees. The Commissioners now report that they expect a saving of Rupees 8,507 on the original Budget. There is therefore not only no occasion for a Supplemental Budget, but Rupees 8,500 may be set off against the increase in other Departments. The original Budget for the assessed taxes in the Provinces was only Rupees 45,540, and it is not surprizing that the very moderate addition of Rupees 35,382 is now found necessary.

VI.—Customs.

27. The pay of the office of Collector of Sea Customs at Madras has been erroneously entered as 30,000 instead of 28,000 Rupees.

VII.—Salt.

28. Of the large addition under this head, viz., Rupees 1,79,458, no less than Rupees 1,00,100 is for the manufacture of more Salt, which will be sold hereafter at a considerable profit. The sum of Rupees 13,568 provided by the Collector of Nellore for weighing apparatus will be reduced to Rupees 3,568 as the Revenue Board have made a large provision for the same purpose.

29. The Supplemental Salt Budget passed by Government is thus Rupees 1,69,458.

VIII.—Stamps.

30. The increase of Rupees 40,973 (net) in the Department is owing to the unexpectedly large sale of Stamps and needs no remark.

G. O. 18th November 1861, No. 1,403, Judicial Department.

31. An additional sum of Rupees 6,493 has been entered on account of refunds of penalties improperly levied by the Civil Judge of Tinnevelly.

B.—XI Contingencies, Special and Temporary.

32. The first item under this head is Rupees 40,490, for "Pay of District Post Office Establishments." In October last the Government, as a temporary arrangement, directed Collectors to provide in their Supplemental Budgets for this charge, for which the Post Master General had omitted to provide in his Budget, there being no alternative but to adopt this course or stop the postal communications of the Districts. It now appears that the Supreme Government have sanctioned a grant of Rupees 29,987½ annually on this account from December 1860. Under these circumstances the Accountant General does not consider it necessary to retain the item, Rupees 40,490, in the Supplemental Budget of the Revenue.

33. The Post Master General, however, in his letter of the 13th instant, explains that though the charge has been sanctioned, no provision has yet been made for it in any Budget, and he therefore begs that the item may not be removed, as the Accountant General proposes. He adds that he has made provision for the charge in his Budget for 1862-63. This being the case, the Government will not object to the item remaining, on the understanding that the charge, though provided for in the Revenue Budget, is to be debited to the Post Office.

34. As to the balance, viz., Rupees 19,952½, being the difference between the entry in the Supplemental Budget and the sum sanctioned by the Supreme Government as above stated, the Government cannot at present come to any safe conclusion. The District postal charges are paid partly by the Post Master General and partly by the Collectors. The Post Master General's credit of Rupees 29,987½ probably covers only those charges hitherto paid by his Department, leaving the others for the Collectors to provide for. Whatever portion of the balance Rupees 19,952½ is clearly for possible increase of charge consequent on Mr. Pelly's revision may safely be omitted, as Government have not yet received Mr. Pelly's report and can, at any rate, defer carrying out any changes involving additional expense until next year.

35. In addition to the entry of Rupees 40,490 now under consideration, there is a provision Rupees 45,368 in the Land Revenue Supplemental Budget for "wages of Moolky Tappal Establishment, &c. Thus the total provision for District Posts is Rupees 85,858 being Rupees 55,870½ in excess of the sum recently sanctioned by the Supreme Government. It can scarcely be supposed that this large excess is owing solely to anticipated changes consequent on Mr. Pelly's revision. Some of it is probably owing to the Collectors having to meet charges of a local nature in connection with the Post Office. The safest course is to allow the entry to stand pending reports from the Collectors as to the sums really required over and above the grant of Rupees 29,987½, leaving out of consideration any changes recommended by them to Mr. Pelly. The Accountant General is requested immediately to furnish the Collectors with the details of the grant above mentioned in order that they may reduce their estimates accordingly. Meanwhile, the entry Rupees 40,490 will remain in the Budget, Rupees 29,987½ of it being debited to the Post Master General. It will be intimated to the Supreme Government that a special report on this charge will be submitted as soon as possible. The other items call for no remark. The Governor in Council does not find any provision for the Cotton experiments recently ordered by Government and approved by the Supreme Government. A sum of Rupees 15,000 will be entered on this account under the head of Contingencies, special and temporary, as a present arrangement.

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

Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Dated 20 *December* 1861, *No.* 2335

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I. Land Revenue and Ábkári.
II. Inám Commission.
III. Revenue Settlement and Survey.
IV. Forest Conservancy.
V. Assessed taxes.
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2. The Statement A "Allowances, Refunds and Drawbacks" calls for little remark. It is impossible to estimate such charges with any certainty, and the original estimate of 1861-62 was extremely low, being only Rupees 1,92,040 against Rupees 5,41,570 for 1860-61. The Supplemental Budget raises the amount by Rupees 1,51,150, but still leaves it at half the estimate of 1860-61. As regards this and all the other estimates the Government unfortunately have not even a return of the actual expenditure of the current year, classified so as to be a guide in checking the Supplemental Estimates. This will be remedied without delay, but the submission of the estimates cannot be retarded on this account.

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Ganjam.—3. The Collector of Ganjam has over-estimated the item Hoozoor Establishment. Mr. Pelly's revised Establishment will only cost about 31,000 Rupees annually, so that the original Budget Estimate will suffice, and the addition Rupees 1,970 may be omitted.

Vizagapatam.—4. The Collector of Vizagapatam enters the sums marginally noted for the Assistant appointed in G. O. 8th November 1861 No. 1352 to be stationed at Jeypoor. The Collector is in error as to the pay of the Assistant, which is that of an unpassed Head Assistant viz., Rupees 558-5-4, with house rent Rupees 35 and fixed tentage Rupees 42 monthly, or in all Rupees 635-5-4. No Military pay or allowances of any kind are payable. Lieutenant Smith was appointed only on the 8th ultimo, and therefore six months pay or Rupees 3,812, is all that need be entered in the Supplemental Budget. The excess Rupees 2,671 will be struck out. The Assistant will be entitled to continuous extra tentage (Rupees 2-10 per diem) if there be no Government building available for an Office, subject to the usual condition of providing suitable accommodation for his Establishment and Records. The provision of Rupees 450 will be ample under any circumstances and is passed.

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Extra Tentage	450
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would, in that case, be required, for the revised Revenue Establishment, viz., Rupees 78,290, leaving the balance Rupees 67,030 to be entered in the Budget of the Inspector General of Police. Circumstances, however, have delayed the organization of the new Police and the balance is therefore now entered in the Collector's Supplemental Budget. No extra expense however is incurred. If credit was taken by the Inspector General for the balance, it will be retransferred from his Budget by the Accountant General.

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Kurnool.—20. In Kurnool the large sum of Rupees 1,60,810, appears under the head Táluq Establishment. This however is a mistake. In the first place the charge is for Village not Táluq Establishment, and in the second it ought not to appear in this Budget at all, as it is an item of Local not Imperial Revenue. The village officers are now remunerated for their services by assignments of land wholly or partially free of assessment, and by fees payable by the Ryots. It is intended hereafter to pay them in money, the funds being raised by the assessment and enfranchisement of their Ináms, and by the levy of a cess in commutation of fees. The proceeds of these two sources of income will be thrown into a general fund for the purpose above

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No 1463. Fin Dept

B.—XI Contingencies, Special and Temporary.

31. The first item under this head is Rupees 40,490, for "Pay of District Post Office Establishments." In October last the Government, as a temporary arrangement, directed Collectors to provide in their Supplemental Budgets for this charge, for which the Post Master General had omitted to provide in his Budget, there being no alternative but adopt this course or stop the postal communications of the Districts. It now appears that the Supreme Government have sanctioned a grant of Rupees 29,987½ annually on this account from December 1860. Under these circumstances the Accountant General does not consider it necessary to retain the item, Rupees 40,490, in the Supplemental Budget of the Revenue.

32. The Post Master General, however, in his letter of the 13th instant, explains that though the charge has been sanctioned, no provision has yet been made for it in any Budget, and he therefore begs that the item may not be removed, as the Accountant General proposes. He adds that he has made provision for the charge in his Budget for 1862-63. This being the case, the Government will not object to the item remaining, on the understanding that the charge, though provided for in the Revenue Budget, is to be debited to the Post Office.

33. As to the balance, viz., Rupees 19,952½, being the difference between the entry in the Supplemental Budget and the sum sanctioned by the Supreme Government as above stated, the Government cannot at present come to any safe conclusion. The District postal charges are paid partly by the Post Master General and partly by the Collectors. The Post Master General's credit of Rupees 29,987½ probably covers only those charges hitherto paid by his Department, leaving the others for the Collectors to provide for. Whatever portion of the balance Rupees 19,952½ is clearly for possible increase of charge consequent on Mr. Pelly's revision may safely be omitted as Government have not yet received Mr. Pelly's report and can, at any rate, defer carrying out any changes involving additional expense until next year.

34. In addition to the entry of Rupees 40,490 now under consideration, there is a provision Rupees 45,368 in the Land Revenue Supplemental Budget for "wages of Moolky Tappal Establishment, &c. Thus the total provision for District Posts is Rupees 85,858, being Rupees 55,870½ in excess of the sum recently sanctioned by the Supreme Government. It can scarcely be supposed that this large excess is owing solely to anticipated changes consequent on Mr. Pelly's revision. Some of it is probably owing to the Collectors having to meet charges of a local nature in connection with the Post Office. The safest course is to allow the entry to stand pending reports from the Collectors as to the sums really required over and above the grant of Rupees 29,987½, leaving out of consideration any changes recommended by them to Mr. Pelly. The Accountant General is requested immediately to furnish the Collectors with the details of the grant above mentioned in order that they may reduce their estimates accordingly. Meanwhile, the entry Rupees 40,490 will remain in the Budget, Rupees 29,987½ of it being debited to the Post Master General. It will be intimated to the Supreme Government that a special report on this charge will be submitted as soon as possible. The other items call for no remark. The Governor in Council does not find any provision for the Cotton experiments recently ordered by Government and approved by the Supreme Government. A sum of Rupees 15,000 will be entered on this account under the head of Contingencies, special and temporary, as a present arrangement.

(True Extract.)

Secretary to Government.

Exd. S. T. Augustin.

Revenue 1861 Departt.
Pro: of Govt for December

No 2335.

Pro: of the Madras Govt
Dy 20th December 1861.

From Offg Post Mr Gl
/ March / 62 C No 602

Passing orders on the
Supplemental Budget in
the Revenue Department -

No 182.