M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 128 Press ~~Mis.~~

250-252

Dated 28-1-1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 28th January 1862.

Read the following papers :—

No. 250. Proceedings of the Board of Revenue, dated 17th December 1861, No. 7,076.

1. The Budget Estimates of receipts for 1862-63, received from the several Collectors having been already forwarded to Government with a general statement, the Board resolve now to forward the estimates of charges which have been received from all the Districts excepting the two entered in the margin. The Collectors of these two Districts have been directed to lose no further time and to submit their returns with all possible expedition. They will be sent on to Government as soon as received.

South Arcot.
North Canara.

2. In regard to the Estimates now sent, the Board will make the following observations to enable Government to understand clearly the nature of the alterations made in them.

3. The Establishments of the Deputy Collectors are included in the Collector's Hoozoor Establishments excepting the Salt Deputy Collectors' Establishments which are shown under the head of Salt. The Sádirwárid charges of the several Departments are entered according to the Standard Estimates submitted by the Collectors and the paper for village accounts which was shown as a separate item under 10 Miscellaneous, has been included with the Táluq Sádirwárid, has more immediately connected with it.

4. The Táluq Establishments have been estimated in all the Districts according to Mr. Pelly's revised scale. The introduction of this scale will depend on the organization of the new Mufassal Police, which it appears has not been yet fully introduced in some Districts; but it is anticipated that in most of the Districts these arrangements will be fully carried into effect before May 1862, and under this impression the Inspector General of Mufassal Police has made provision in his Budget for the full cost of the new Police Constabulary in every District, as appears from his letter* dated 7th December 1861. The cost of such portion of the old Police as may be maintained after May 1862, can be transferred to the Revenue from the Police Budget for its maintenance. The cost of the Police guards that may be supplied by the Police for the Revenue Department has been entered under land Revenue charges, according to the Memorandum received from the Acting Inspector General of Mufassal Police, with reference to the Order of Government dated 10th December 1861, No. 619. The Medical Revenue Establishment has been entered under the same head as per Estimate received from the Inspector General of the Medical Department. The Establishments for the Sea Customs Departments have been estimated according to Mr. Pelly's proposed scale lately sanctioned by Government excepting the Madras Sea Customs, the revision of which has not yet been taken up.

* Herewith sent.

5. In regard to the item "Deputation allowance not chargeable to the Absentee Fund," as no such allowance is likely to be paid in the Revenue Department, no provision has been made under this head, and any amounts entered by the Collectors have been struck off.

6. The distinction "Revenual" and "Magisterial" under "Miscellaneous" has been done away with, and the term "other items" has been omitted. Below the total land Revenue

an item "provision for contingencies" has been opened, and Rupees 1,000 entered for each District. The several items under "Miscellaneous" "Magisterial" have been struck out as inapplicable to the Magisterial Department, and a sum of Rupees 3,000 has been provided for each District on account of batta to prosecutors and witnesses and prisoners in cases disposed of by the Magistracy.

Income Tax.

7. The Income Tax Establishments have been estimated uniformly at Rupees 2,400 for each District, with reference to the applications received from some Collectors for an increase under this head, and the probability of separate Assessors being appointed for assessing the Income Tax in the Zamíndáris. Honorarium fees at Rupees 100, travelling allowance to Establishments at Rupees 150 and provision for contingencies, &c., at Rupees 250, have been entered in the Budget for each District.

Duty on Arts, Trades and Dealing.

8. The Establishment under this head has been estimated at 3 per cent. on the proceeds of the duty in each District. In most Districts the actual charges will probably fall short of this per centage, but in Districts where there are large Zamíndáris the charges may slightly exceed it, and the present estimate which is in accordance with the provision in the Act is intended to cover these inequalities. Provision has been made for contingencies, &c., at Rupees 200.

Salt.

9. The revision of the Salt Establishment not having been as yet sanctioned, the cost of this is entered according to the existing scale as desired in the order of Government, dated 13th November 1861, No. 2,162. In some Districts provision has been made for Police Establishments in connection with Salt which has been struck out, and a sum of Rupees 500 has been entered for contingencies, &c.

10. The charges under the head of Stamps have been calculated at 3 per cent. on the estimated revenue, and discount on Adhesive Stamps at 4 Annas for every 9 Rupees. Provision for contingencies, &c., was made at Rupees 300.

Superannuation and Retired Allowances.

11. Under this head, pensions and gratuities have been shown together, the particulars of the two items separately having been entered in the Appendix. For gratuities a sum of Rupees 3,000 has been entered, and the provision made by some Collectors for future Pensions has been struck out.

12. Under 10 Miscellaneous a provision of Rupees 500 has been made for contingencies, &c., and Rupees 300 for service telegrams.

Contingencies, Special and Temporary.

13. Under this head, only a very few Collectors have provided for the "travelling allowance of officers joining "new appointments." A sum of Rupees 500 has, therefore, been entered uniformly for each District.

Allowances and Assignments.

14. Under "allowances and assignments" some Collectors have provided for "Pensions of the late Native Pension Fund" and "Pensions and charitable allowances of a general nature." These items are not debitable to the Revenue Department, and have, therefore, been struck out.

Allowances to District and Village Officers.

15. Several Collectors have entered large sums under the head noted in the margin; but these allowances will be payable from a separate "Village Cess fund" to be formed by the enfranchisement of the village service Ináms, and as this fund will be at the absolute disposal of the local Government, it was not considered necessary to provide for the charge in the Budgets. The present cash payments have, however, been entered under land Revenue charges for those Districts in which they occur.

16. Some of the Collectors have sent additional sheets containing estimates of the charges from the Civil Service Absentee Fund and Local Funds, &c., but the Board have not meddled with them. The Estimates now submitted will, it is presumed, be sent after examination in the Government Office to the Accountant General for the compilation of the General Statement.

17. The Budget Estimates of Receipts and Disbursements received from the Superintendent of Stamps are herewith forwarded to be sent to the Accountant General for inclusion in the General Statement.

18. The allotment of Deputy Collectors for the several Districts not having been decided by Government the provision made by the Collectors on their account in the Estimates is left untouched. The sums provided for the allowances of the Military Assistants in Ganjam and Vizagapatam also appear to require alteration. Owing to these circumstances and as further changes may be made in the Government Office, the totals under the several heads have not been corrected in this Office in accordance with the alterations made in the details.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 251. Official Memorandum from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 22nd January 1862, No. 37.

The undersigned has the honor to forward to the Secretary to Government, with reference to his Memorandum, dated 20th January 1862, a copy of the Budget furnished to the Accountant General for the salary of the Members of the Board, and their Establishment for 1862-63.

(By Order.)

(Signed) W. HUDLESTON, *Secretary.*

No. 252. ORDER THEREON, 28th January 1862, No. 128.

1. The Governor in Council proceeds to pass orders on the Budget Estimates of charges and disbursements submitted by the Board of Revenue for the official year 1862-63.

2. The Head A (I).—(*Allowances*) is wholly blank.

3. The Head A (II).—(*Refunds*) amounts to Rupees 3,62,800, besides a further sum of Rupees 61,050 on account of Drawback on re-exports. It is impossible to calculate this item of expenditure with any accuracy, but the sums provided will suffice, so far as can now be foreseen. The only items which from their magnitude need any remark are the following:—

Godavery.—Land Revenue,—Rupees 1,83,600.—The bulk of this sum is for the refund of mesne profits from the restored Zemíndáry of Neddadavole while in the possession of Government.

Tanjore.—Stamps.—Rupees 21,000 } The Stamp Revenue in these two Districts is
Malabar.—Do.— „ 15,000 } estimated at more than 6¼ lacs or nearly a third of that of the whole Presidency; it is not surprising therefore that the refunds should be comparatively large.

4. *Madras Sea Customs.*—Drawback. Rupees 50,000. This item though large has been carefully calculated by the Collector and it would not be safe to reduce it.

5. *Revenue Board.*—Rupees 2,64,742.—The Board have estimated unnecessarily for travelling and deputation allowances of Officers. The provision of deputation allowance for members on special duty may safely be reduced to Rupees 3,000. With these changes the Government pass the estimate which they observe includes Rupees 6,333 for Peons belts, cloth for table covers and furniture for public Bungalows, charges not fairly debitable to the Board.

6. *Presidency Stamp Department.*—Rupees 83,130.—The Government have resolved on applying to the Supreme Government for authority to appoint a Superintendent on a salary of Rupees 1,000 monthly. This item has consequently been increased from 2,000 to 12,000 Rupees, and an addition of Rupees 2,000 has been made to the item contingencies, as it may be necessary to provide office accommodation elsewhere on the abolition of the General Treasury. With these alterations the Superintendent's Estimate is passed.

7. *Collectors, &c.*—The charge for Collectors, Sub-Collectors and Assistants of all grades amounts for the Presidency (excluding North Canara) to Rupees 10,69,550, and is considerably in excess of the actual charge for 1860-61, and the estimates of 1861-62. This is owing to the full establishment having been estimated for as prescribed by the rules and to full provision having been made for the higher rate of pay which the junior assistants will receive when they pass the prescribed examinations.

		Per mensem. Rs.		Per annum. Rs.
8	First Class, at	600	=	57,600
12	Second do., at	500	=	72,000
12	Third do., at	350	=	50,400
14	Fourth do., at	250	=	42,000
	Total			2,22,000
Special	1 Depy. Collr. Madras at	350	=	4,200
	1 Do. of Sea Customs at	600	=	7,200
	Total			2,33,400

8. *Deputy Collectors.*—The estimate under this head (Rupees 2,22,000) is also for the full establishment after deducting the two Deputy Collectors of the 4th Class attached to the District of North Canara, and exclusive of the two special officers of this class in Madras. There is some difficulty in deciding how to provide the requisite sums in each District, owing to

Districts.	1st Class.	2nd Class.	3rd Class.	4th Class.	Total.
Ganjam	..	1	1	..	2
Vizagapatam	..	1	..	1	2
Godavery	1	...	1	1	3
Kistna	..	1	1	1	3
Nellore	..	1	1	1	3
Cuddapah	..	1	..	1	2
Bellary	1	..	1	..	2
Kurnool	..	1	..	1	2
Madras	1	..	..	1	2
North Arcot	1	..	..	1	2
South Arcot	..	1	1	1	3
Tanjore	..	1	..	1	2
Trichinopoly	..	1	..	1	2
Madura	1	...	1	1	3
Tinnevelly	..	1	..	1	2
Coimbatore	..	1	..	1	2
Salem	1	..	1	1	3
South Canara	..	1	..	1	2
Malabar	1	..	1	1	3
	8	12	12	14	46
SPECIAL.					
Madras	..	..	..	..	1
Sea Customs	..	..	..	..	1
Total	..	..	..	..	48

transfers in the course of the year and similar causes. The Governor in Council resolves as the most convenient course to make the marginal allotment of Officers of this class. This will ensure a sufficiency of funds being provided in the Budget and transfers of funds will be made by Government as necessity arises. It is to be understood that this arrangement is purely one of financial convenience, and that a Deputy Collector of one of the lower grades is not to be held entitled to promotion merely because he happens to be employed in a District to which one of the higher grades is allotted in this list.

9. *Huzur Establishments.*—Rupees 6,17,358. Under this head are included the establishments of Collectors, Sub-Collectors and Assistants and Deputy Collectors. The total charge is considerably less than in previous years owing to the revision lately effected by Mr. Pelly under the orders of Government.

10. *Huzur Contingencies.*—This item, Rupees 12,150, requires no remark.

11. *Huzur Sádirwárid*, Rupees 33,496.—The Government adopt for the present the Board's entries. The items will be carefully scrutinized as soon as the Board's report on the general subject of the revised allowance to be granted on this account is received. The Board are requested to expedite their report, and in it to state what provision is made for the supply of Europe Stationery out of store.

12. *Printing Charges.*—This item, Rupees 2,000, is passed provisionally pending full explanation from the Collectors of Coimbatore and Tanjore. The trifling sums asked by a few other Collectors have been disallowed. The charge appears to Government of questionable propriety.

13. *Táluq Establishments.*—The charge for these, Rupees 10,25,914, is considerably lower than in previous years, owing to their having been revised and reduced in consequence of the introduction of the new Police. In theNorthern Circars and Tinnevelly and perhaps elsewhere the new Police may not be introduced by the commencement of the new year. The Revenue Budgets, however, provide only for the purely Revenue establishments, the difference between the charge for these and the full joint establishments having been provided for, as the Board state, by the Inspector General of Mofussal Police. The more correct course would have been to have retained the whole joint establishment in the Revenue Budget until the introduction of the new Police, when transfers would be made by Government; but practically it is not of much importance if this Government can of its own authority make the necessary transfers from the Police to the Revenue Department. If the Government cannot do this the Accountant General must enter the joint establishment in the Revenue Budget and strike out the portion now entered in the full Police Budget.

14. *Táluq Contingencies*, Rupees 6,750.—This item needs no remark.

15. *Sádirwárid*, Rupees 86,600.—This item is passed provisionally subject to the orders of Government on the Board's report.

16. *Magisterial Establishment.*—This charge is for Sub-Magistrates and their establishments and contingencies, and amounts to Rupees 1,90,232. These officers perform Revenue as well as Magisterial duty, and the Government see no advantage in keeping them distinct from the other Táluq establishments. Their pay, it is observed, is charged in the proportion of ⅔ to Land Revenue and ⅓ to Magisterial.

17. The provision made for the Joint Magistrates in Madras and Coimbatore and their Establishments have been struck out as they perform purely Magisterial duties and should therefore appear under "Law and Justice."

18. *Police Guards.*—This charge, Rupees 1,32,560, is altogether new. On the introduction of the new Police, the Revenue establishments were carefully revised and reduced to the minimum requisite for purely revenual purposes. The revision was carefully effected by a special officer, Mr. Pelly, Senior Member of the Board of Revenue, in communication with the Collectors and Magistrates and the Inspector General of Police, and was ultimately reviewed by Government. The result was a saving of Rupees 12,80,000 annually, made over to the Police Department, which undertook the duty of guarding all Revenue Treasuries, &c. The Revenue Department has, therefore, contributed all that it can contribute for guards furnished by the Police, and no further reduction can be made in its establishments for this object. The Budget system, however, requires that each department should provide funds for any service it may require from other departments, and hence it is necessary that provision should be made in the Revenue Budgets. The Government have, therefore, in modification of their order dated 24th December 1861, No. 2,366, added the sums mentioned by the Inspector General of Police with an addition of 10 per cent. for contingencies.

19. *Medical Establishments,* Rupees 72,590.—This like the preceding is a new item, the service having hitherto been rendered without charge to the Revenue Department. The Director General's estimate has been adopted with a margin of 10 per cent. for contingencies; but it includes many items not debitable to the Revenue Department. The Board will ascertain and report on the charge against each District, and the necessary transfers will be made accordingly.

20. *Temporary Establishments.*—These are estimated at Rupees 41,381 and are rendered necessary by special requirements in ten Districts.

21. *Fixed Tentage*..... Rs. 56,406.
House rent to Assistant Collectors..... „ 16,380.
These items are usual and need no remark.

22. *Travelling Charges,* Rupees 1,18,284.—The three items under this general heading have been estimated on no uniform system. The Government have revised them and allowed what they deem sufficient. The Board will after communication with the Collectors lay down general rules as to the number of Clerks and Subordinates who should accompany Collectors and their Assistants on their tours. The total sum estimated under this head has been reduced by Government from Rupees 1,33,669 to Rupees 1,18,284, inclusive of six months travelling allowance for Deputy Collectors to be employed on general duties; and this must, by improved arrangements, be made to suffice.

Officers.
Establishments.
Hire of cart.

23. *Office Rents* Rupees 6,410.—These require no remark.

24. *Batta to Prosecutors and Witnesses,* Rupees 57,000.—It is impossible to estimate this charge with any pretension to accuracy, and the Board's arrangement of entering an average sum of 3,000 Rupees in each District is approved.

25. *Miscellaneous,* Rupees 52,903.—The provision of 1,000 Rupees in each District for petty contingencies which cannot be foreseen, is very moderate and is passed. The only item of any consequence under this head is Rupees 28,123 for village officers in South Canara, in which District there are no official Ináms or Fees; the village servants being paid in money.

26. The total Land Revenue charges passed by Government amount to Rupees 37,61,764.

27. "*Sayer.*"—This head of account is quite new in this Presidency. There are only two items which can here be conveniently brought under it, viz., the charges for the Pearl Fishery in Tinnevelly, Rupees 20,742, and for Ameendivy coir in South Canara, Rupees 21,440.

28. *Abkáry,* Rupees 2,24,653.—Charges under this head occur only in two Districts, the Kistna and Madras. In the former Rupees 2,688 is required for the Ábkáry of Masulipatam, which is under Government management. In the latter the Ábkáry of the Town of Madras is

managed by the Collector. Of the sum, Rupees 2,21,965, required for Madras, Rupees 2,00,000 represents the cost price of Arrack to be supplied to the Vendors.

29. *Income Tax,* Rupees 55,100.—Pending a revision of the existing establishments, an average provision of Rupees 2,400 has been made for each District by the Board and is approved. The Board will submit, as soon as possible, list of the establishments necessary in 1862-63. The moderate provision of Rupees 2,850 for travelling charges is passed. The honorarium fees have been blended with the contingencies, and Rupees 6,650 allowed. Other small sums entered by the Collectors have been struck out.

30. *Duty on Arts, &c.,* Rupees 52,544.—The Board will submit a list of the establishments required. Meanwhile the provision of a sum equal to 3 per cent. on the estimated receipts, and of Rupees 3,800 for contingencies is passed. Under this head some small sums entered by the Collectors have been struck out.

31. *Customs,* Rupees 1,83,422.—The Board have rightly provided for the revised establishments lately approved by Government.

32. *Salt,* Rupees 17,77,746.—The main item under this head is 15 lacs for the provision of Salt in the different Districts. The Deputy Collectors employed in this Department are expected to be frequently travelling and provision has therefore been made for 12 months travelling allowance in each case.

33. *Stamps,* Rupees 65,419.—The charge is estimated at 3 per cent. on the receipts, and a small allowance of Rupees 8,392 for contingencies.

34. *Superannuation and Retired Allowances.*—The pensions are entered at their actual amount and a provision of Rupees 3,000 is made in each District for gratuities. The total Rupees 1,89,460 is passed.

35. *Miscellaneous.*—This head, Rupees 1,46,150, includes provision for District Posts, Law Expences, and various charges of a similar character, some of which are not susceptible of accurate estimate.

36. The other alterations made by Government in examining the Budgets are of a trifling character and need not be noticed.

	Rs.
* Board of Revenue...	2,64,742
Presidency Stamp Department...	83,130
Districts...	64,98,440
Total.....	68,46,312

The total of the preceding entries amounts to Rupees* 68,46,312 or about 12 per cent. on the estimated Revenue.

37. *Allowances and Assignments under Treaties and Engagements.*—These amount to Rupees 25,95,592, and are passed for entry in the Budget. The Board will obtain and submit an abstract of the items forming this entry, classed under appropriate heads, as Yeomias, Malikhana to Malabar Rájás, &c., &c.

38. The Collectors will be required to submit to Government monthly abstracts of expenditure in the accompanying form as soon as possible after the commencement of each month.

39. Ordered that the North Canara Budget which has been separately revised be forwarded to the Accountant General.

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

Rev.e B.d Rs 264.742

The B.d has estimated
under this head
for Travelling & Defen.
tatew allowances to
Officers - The provision
of Deputations al-
lowance for Members
on Special duty may
safely be reduced
to Rs 3000 - ~~The~~ With
these changes the

for Quarters for Estt.
Materials &c. They
Items ~~included~~
~~Rs 6333~~ included
Rs 6333 for
Pers. Debts - Cloth
for Table Covers &
Furniture for Public
Kacheries - charges
of Fuel & Lights
of the Wks. ~~to be~~ provided
~~accordy~~
~~for by them~~

I suppose the Contents
of these pages are the Contents
in the nos on the Budget
of disbursements -

I recommend that the Contents
Cannara Budget included from
the figures given in the above
Lithographs but separately
should be forwarded to the
Accountant General -

tement showing the actual disbursements in comparison with the Budget Estimate of 1862/63 in the Dist of ——

Nos of Disbursements	Total Estimate of 1862/63	Disbursements. Upto this month	In this month	Total	Remarks
Refunds.					
ed Revenue					

Revenue Stamp Dept C

Supt of Stamps

The post have received an offering of the Supt post for authority to appoint a Supt on a Salary of Rs 1000 monthly - This item has consequently been increased from 2000 to 12000 Rs and and an addition of

Statement showing the actual disbursements in Comparison with the Budget Estimate of 1862/63 in the District of ——

Heads of Disbursements	Total Estimate of 1862/63	Disbursements. Up to this month	In this month	Total	Remarks
Refunds.					
Of Land Revenue					
Sayer.					
Abkarri.					
Income Tax.					
Duty on Arts Trades & Dealings					
~~Duty on Stamps Postages~~					
Customs { Land / Sea }					
Stamps.					
Miscellaneous.					
Total					
Drawbacks.					
Land Revenue.					
Collectors &c.					
Deputy Collectors.					
Auzur Establishment.					
Auzur Sudermarid.					
Auzur Contingencies.					
Printing charges.					
Paluq Establishment.					
Paluq Sudermarid.					
Paluq Contingencies.					
Sub-Magistrates Estabt & Contingencies					
Police Guards.					
Temporary Establishment.					
Medical Establishment.					
Fixed Tentage.					
House Rent.					
Travelling charges.					
Office Rent.					
Batta to Prosecutors & Witnesses					
Other items					
Total					
Sayer.					
Abkarry.					
Assessed Taxes Total.					
Income Tax.					
Duty on Arts and Trades.					
Total					

Heads of Disbursements	Total Estimate of 1862/63	Disbursements			Remarks
		Up to this Month	this Month	Total	
Customs.					
Establishment					
Contingencies					
Total					
Salt.					
Deputy Collectors					
Deputy Collectors Establt.					
Division establishments					
Travelling charges					
Temporary Establishment					
Charges for the Provision of Salt					
Other charges					
Total					
Stamps					
Miscellaneous.					
Charges for remitting Treasure					
Law charges					
Purchase of furniture					
Do. of types &c. for Printing Presses					
District Appeal Establt.					
Service Telegrams					
Charges for binding books					
Other charges					
Total					
Grand Total					

R. D. 7a

No 128

Proceedings of the Madras Govt
Under date the 28 Jany 1862.
Read the following
Pro of the Bd of Rev.

Forwarding Estimates of charges for 1862/3 received from certain Collectors. — Hereunto enter 19th Dec. 1861 No 7676. †

Mem: from the Secy to the Bd of Rev. — Hereunto enter 23d Jany: 1862 No 37

Forwarding copy of the Budget furnished to the Accountant General for the salary of the Members of the Board & their Establt.

The Govr in Council proceeds to pass orders on the Budget Estimate of charges & disbursements submitted by the Bd of Revn for the official year 1862/3. —

The Head A (I) Allowances is wholly blank. —

The Head A (II) Refunds amounts to Rs 3,62,800 besides a further sum of Rs

Rs. 61,050 on account of drawback on re-exports - It is impossible to calculate this item of expenditure with any accuracy but the sums provided will suffice so far as can now be foreseen. The only items which from their magnitude need any remark are the following:-

Godavery - Land Revs. 183,600

The bulk of this sum is for the refund of mesne profits from the restored Zamindary of Tedda-dewole while in the possession of Govern.t

~~N. Arcot - Rs. 7000~~

Bourtee

Trichinopoly Rs. 3000

Nellore - Income Tax - Rs. 5,000 - This is chiefly for an expected refund of over assessment

Madura - do - Rs. 4000

Tanjore — Stamps Rs 21,000
Malabar — do — Rs 15,000

The Stamp Revenue in these two Districts is estimated at more than 6/4 lacs or nearly one third of that of the whole Presidency — it is not surprising therefore that the refunds should be comparatively large.

Madras Sea Customs

Drawback Rs 50,000 —

This item the large has been carefully calculated by the Collr and it would not be safe to reduce it. —

Revenue Board

Covenanted Staff —

The charge for Collrs Sub Collrs and Asstt

Assistants of all grades amounts for the Presidency (excluding S. Canara) to Rs 10,80,950 and is considerably in excess of the actual charge for 1860/1 and the estimates of 1861/2. This is owing to the full establishment having been estimated for — as prescribed by the rules. —

Deputy Collectors

The estimate under this head (Rs 2,22,000) is also for the full Establt after deducting the 2 Deputy Collrs of the 4th Class yet attached to the District of S. Canara. There is some difficulty in

	Rs per Mensem	Per an
Class @	600 =	57,600.
do @	500 =	72,000.
do @	350 =	50,400.
do @	250 =	42,000.
Rs		222,000
Madras @	350 Rs	4,200
Sea Customs @	600 Rs	7,200
Total		233,400

in deciding how to provide the requisite number in each District, owing to transfers in the course of the year and similar causes. The Govt in Council perceives as the most convenient course to make the marginal allotment of officers of this class. This will insure a sufficiency of funds being provided in the Budget and transfers of funds will be made by Govt as necessity arises. It is to be understood that this arrangement is purely one of financial convenience and that a Deputy Collr

Districts	1st Class	2nd Class	3rd Class	4th Class	Total
Ganjam.	"	1	1	"	2
Vizagapatam.	"	1	"	1	2
Godavery.	1	"	1	1	3
Kristna.	"	1	1	1	3
Nellore.	"	1	1	1	3
Cuddapah.	"	1	"	1	2.
Bellary	1	"	1	"	2
Kurnool.	"	1	"	1	2
Madras.	1	"	1	"	2
N. Arcot	1	"	"	1	2
South Arcot	"	1	1	1	3.
Tanjore.	1	1	"	1	3
Trichinopoly	"	1	"	1	2
Madura	1	"	1	1	3
Tinnevelly	"	1	1	"	2
Coimbatore	"	1	"	1	2
Salem.	1	"	1	1	3.
~~N. Canara~~	"	"	"	"	"
S. Canara	"	1	1	"	2
Malabar.	1.	"	1	1	3
	8	12	12	16	46
Special.					
Madras Sea Customs	"	"	"	"	1
					1..
Total					47

Collr of one of the lower grades is not to be held entitled to promotion merely because he happens to be employed in a District to which one of the higher grades is allotted in this list.

Muzm Establishments

Under this head are included the establishments of Collrs Sub Collrs and Asst. and Deputy Collrs.

The total charge is considerably less than in previous years owing to the revision lately effected by Mr Pelly under the Orders of Govt. In the Northern Circars

Circars and Tinnevelly
& perhaps elsewhere the
new Police may not be
introduced by the com-
mencement of the new
year - The Revn. Budgets
however provide only
for the purely revenue
establishments & the
difference between the
charge for these and
the full joint estab-
lishments having been
provided for, as the
Bd. state, by the In-
spector General of Fo-
-ssil Police. The
more correct course
would have been to
have retained the whole
joint Estabt. in the
Revn. Budget until
the introduction of
the new Police when

Examples

transfers would be
made by Govt. - but
practically it is not
of much importance
if the Govt. can of its
own authority make
the necessary transfers
from the Police to
the Revn. Dept. If
the Govt. cannot do
this the Ac. Genl.
must enter the full
joint Estabt. in the
Revn. Budget and
strike out the portion
now entered in the
Police Budget. —

+ Hyder Contingencies

This item Rs 12,150
requires no remark. —

Hyder Pademaried Rs 33,496

The Govt. adopt for
the present the Bd's
entries

+ Note. I have given 100 Rs ea.
to Vizag. Madras & S. arcot
which were Kamt. & 20 Rs
to Nellore which asked for
80 only.

entries. The items will be carefully scrutinized as soon as the Bd. report on the general subject of the revised allowances to be granted on this account is received. The Bd. are requested to expedite their report and in it to state what provision is made for the supply of European Stationery out of stores.—

Printing charges.

This item Rs. 2000 is passed provisionally pending full explanation from the Collr. of Combaconum & Tanjore. The trifling sums asked by a few other Collrs. have been disallowed. The charge of peons & prs. of Government property.

Salary Establishments

The charges for these Rs. 10,25,914 is considerably lower than in previous years owing to their having been revised & reduced in consequence of the introduction of the new Police.—

Contingencies Rs. 6750.

This item needs no remarks.

Sadarmaid Rs. 86,600.

This item is passed provisionally subject to the orders of Government on the Bd's report.—

Magistenal

Salaries

+ Note. Shd. be entered 100 Rs: in Cuddapah. Madras. S. Arcot. & added 50 Rs. to Nellore & 30 Rs. to Trichinopoly.

Magisterial Establt.

This charge is for Sub-Magistrates and their Establishments and Contingencies & Amounts to Rs. 192,632.

These officers perform Police, personal as well as Magisterial duty and the Government derive no advantage in keeping them distinct from the other Taluq Establishments. Their pay, it is observed, is charged in the proportion of 4/5 to Land Revenue and 1/5 to Magisterial.—

13

Police Guards.

This charge, Rupees 121720, is altogether new. On the introduction of the new Police, the Revenue establishments were carefully revised and reduced to the minimum requisite for purely revenue purposes. The revision was carefully effected by a special officer Mr. Pelly, Senior Member of the Board of Revenue, in communication with the Collectors and Magistrates and the Inspector General of Police and was ultimately reviewed by Govt. The result was a saving of Rs. 180,000 annually made over to the Police Dept. which

which undertook the
duty of guarding all
Revenue Treasuries &c.
The Revenue Dep.t
has therefore contribu-
ted all that it can
contribute for guards
furnished by the Police
and no further reduc-
tion can be made in
its establishments for
this object. The Budget
system however re-
quires that each Dep.t
should provide funds
for any service it may
require from other
departments and hence
it is necessary that
provision should be
made in the Revenue
Budgets. The Govt.
have therefore, in mo-
dification of their order
dated

dated
added the sums men-
tioned by the Inspector
General of Police with
an addition of 10% for
contingencies.

Medical Establish-
ments. Rupees 65.973.

This little the preceding
is a new item the ser-
vice having hitherto
been rendered without
charge to the Revenue
Department. The In-
spector General's estimate
has been accepted
with a margin of 10%
for contingencia. +

Temporary Establishments

These are estimated
at Rupees 41381 and
are rendered necessary
by special requirements
in 10. Districts.
Fixed

+ it includes many
items not included in the
Rev.e Dep.t The
P.G. will ascertain
& report on the charge
against each dist.
and the necessary
transfers will be
made accordingly.

Issue of Rice on
Destitute Persons
Country Boats &c

Fixed Tentage Rs 56406. These items are usual and need no remarks

House Rent to Assistant Colls. } Rs 16380.

Travelling charges Rs 1172884

The three items under this general heading have been estimated on no uniform system. The Governments have revised them and allowed what they deem sufficient. The Board will after communication with the Collectors regulate the number of Clerks and Subordinates who should accompany Collectors and their Assistants on their tours. The total sum estimated under this head has been reduced by Govt from Rs 1403[illegible] to Rs 1172884 and this must by improved arrangements be made to suffice.

Office Rents. These require no remarks.

Batta to Prosecutors Rupees 57,000 It is impossible to criticise this charge with any pretension to accuracy and the Board's arrangement of entering an average sum of 3000 Rupees in each District is approved.

Miscellaneous. The provision of 1000 Rupees in each District for petty contingencies which cannot be foreseen is very moderate and is passed. The only items+ The total Land Revenue

Office Estabt Hire of Cart.

Rs 1172884 more than the travelling allowances of Govt Rs 6410.

+ If any credit premium under this head is Rs 28123 for Village Office in S. Canara in which District there are no Mirasi Inams or Fees - the Village Servants being paid in Money.

Revenue charges passed by Government amounts to Rupees 3753727.

~~Abkary~~

"Sayer". This head of account is printed in this Presidency. There are only 2 items which can here be comprised under it - viz the charges for the Pearl Fishery in Tinnevelly Rs 20742 and for Ameen Divy Coir &c in S. Canara Rs 21440.

Abkary. Rs 2,24,853. Charges under this head occur only in 2 districts, the Kistna & Madras. ~~In~~ The former Rs 2,888 is expended for

the Abkary of Masulipatam which is under ~~Govt~~ Management. In the latter the Abkary of the town of Madras is managed by the Collr. Of the same Rs 221965 expended for Madras, Rs 20,000 represent the cash price of Arrack supplied to the Fleet &c -

Income Tax - Rs 55,100. Per Divy a revision of the Existing Establishments, an exemption of Rs 2400 had been made for each District by the Govt. & is allowed. The Govt while submitting to loss of possible

lish of the Establishments necessary in 1872/3. The moderate provision of Rs 2850 for Travelling charges is passed. The Honorarium fees have been throughout dealt with the contingencies & Rs 6650 allowed.

Duty on Arts &c. Rs 52544.

The Bt. will submit a list of the Establishments required - Meanwhile the provision of a sum equal to 3 per Cent on the estimated receipts of Rs 3803 for Contingencies is passed.

Customs Rs 183,422.

The Bt have carefully provided for the revised establishments lately approved by Govt.

Salt Rs 17,77,746.

The Main item under this head is for the provision of 12 lacs of Salt in the different Jurisdictions.

Stamps. Rs 65,419.

The charge = estimated at 3 per Cent on the receipts & a sum allowance of Rs 8392 for Contingencies.

Superannuation & Retired Allowances.

The pensions are entered at their actual amounts and

a

a provision of Rs. 3000 is made in each District for gratuities — The total Rs. 189,400 is passed. —

Miscellaneous

This head Rupees 46,150 includes provision for District posts, Law charges, and various charges of a similar character, some of which are not susceptible of accurate estimate.

The total of the preceding entries amounts to Rs. 6493 — or about per cent on the Estimated Revenue. —

Allowances & Assignments under Treaties & Engagements.

These amount to

Rs. 2,595,592 and are passed for entry in the Budget. The Board will obtain and submit an abstract of the items forming this entry, classed under appropriate heads as Yeomiahs, Malikhana to Malabar Rajahs &c. &c. &c.

The Collrs will be required to submit monthly abstracts of Expenditure in the accompanying form as soon as possible after the commencement of each month.

/22/

Revenue 1862 Deptt
Pro: of Govt for January.

No 128.

To
Pro: of the Madras Govt
Dy 28th January 1862.

From the Ag Sub Secy to the Bd
of Rev dy 27 Octr 62. No. 3020
& Pro.

Passing orders on
the Budget estimate
Charges and disbursement submitted
Board of Revr for

1-5-12

Copy Para 38 with forms
To Mersham Comms
Vide Proceedings 29 Jan 62

No 250 at 252.