

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2635	Press Mis.
<i>Exec. Mes.</i>		
Dated	18-12-19-1862	

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*Proceedings of the Madras Government, Revenue Department,
18th December 1862.*

No. 264. Read the following Proceedings of the Board of Revenue, dated 8th December 1862, No. 8,011 :—

1. Ordered that the Budget Estimates of Charges for 1863-64 be submitted to Government, those of Revenues and Receipts having been already forwarded with the Board's Proceedings dated 19th November 1862, No. 7,605. The Board proceed to offer the following remarks in elucidation of the principles upon which the Collectors' Estimates have been revised :—

2. AI, ALLOWANCES.—The head "AI Allowances" is left blank. The Collectors of a few Districts have misunderstood the nature of this head, and entered under it such items as "Salaries," "Fixed Tent Allowances," "Travelling and Deputation Allowances," &c., which have been struck out.

3. AII, REFUNDS.—The Collector of the Godavery District has estimated the large sum of Rupees 27,000 on account of Land Revenue Refunds, but in the absence of explanation as to the probable circumstances under which this large sum may be required, it has been reduced to Rupees 3,000. In the remaining Districts in which the provision made by the Collectors was found to be less than Rupees 500, it was raised to that sum. In North Arcot the sum of Rupees 7,000 provided by the Collector being considered exorbitant, has been reduced to Rupees 3,000.

II. The "Sayer" Refunds as estimated by some Collectors are unnecessarily large, while others altogether omitted to provide for the item. The Board have therefore estimated uniformly at Rupees 50 for each District. No Sayer Revenue was estimated for North and South Arcot in the Estimate of Receipts, but a sum of Rupees 50 has been put down on account of Sayer Refund, as some receipts may occur under that head in those Districts also, when the nature of the items which ought to be brought under it is more fully explained to the Collectors.

III. A uniform provision of Rupees 50 has similarly been made for the Abkarry and Rupees 1,000 for the Income Tax Refunds in each District. In the Town of Madras the amount estimated for the latter item is Rupees 3,000 which is necessary and has been retained.

IV. The provision made by the Collectors of the Districts noted in the margin for Refunds of "Duty on Arts, Trades, and Dealings" has been struck out. This amount is really payable to Zemindars, &c., on account of the resumption by Government of the Moturpha which was formerly collected by them, and the appropriate head for entering it is 2 Compensation under BII "Allowances and Assignments under Treaties and Engagements". The Accountant General should be requested to provide accordingly, and the Board will desire the Collectors in the meantime to submit proposals for reducing permanently the Peishcush of such Estates and thus obviate the necessity of providing for similar refunds in the Budgets of future years.

V. For Refunds of Customs duty, Rupees 4,000 is provided for the Madras Sea Customs, and Rupees 2,000 for each of the Districts of Malabar and Tanjore, which rank next in point of Sea Customs Revenue. For all the other Districts except Nellore and Madura, a uniform provision of Rupees 1,000 has been made. For Nellore and Madura Rupees 100 and 500 respectively are considered sufficient in proportion to the estimated receipts of those Districts under this head.

VI. The provision for Stamp Refunds has not been materially altered, but in the Districts noted in the margin, the sums estimated by the Collectors have been made into round numbers.

VII. For Miscellaneous Refunds, a sum of Rupees 1,000 has been provided for each District in lieu of the amounts entered in the Collectors' Estimates which in some instances considerably exceeded that sum. The Board consider that this provision is necessary for refunds of fines, and to meet slight deficiency which may occur under any of the heads above mentioned.

Kistna.....	2,800
Salem.....	9,395
South Arcot.....	300
Trichinopoly....	200

Godavery.
Kistna.
Cuddapah.
Madras.
Trichinopoly.
Tinnevely.
Coimbatore.

4. **AIII, DRAWBACKS.**—A few of the Collectors estimated for *Drawback* under Sea Customs *imports*, but as these payments are made on goods re-exported, the provision has been transferred to the appropriate head. The sums estimated are in proportion to the receipts of Customs Revenue at each Port.

5. In estimating the Refunds, &c., under the several heads, the Collectors have followed no uniform course, and the result is that marked inequalities occurred between the different Districts without any sufficient cause. The Board propose to instruct the Collectors by a Circular that in their future Budget Estimates, Refunds, &c., under the different heads shall be estimated at a fixed per centage of the estimated Receipts calculated from the actual expenditure in past years.

6. **I LAND REVENUE.—Board of Revenue.**—The only points requiring special notice in connection with the Establishment, &c., of this Office are the following:—

I. The Establishment of the Reporter of External Commerce having been transferred to the Board's Office, and amalgamated with their Account Department under the Order of Government dated 11th April 1862, No. 812, it has been included under I Land Revenue with the other Establishment of the Board's Office.

II. It is the intention of the Board to submit shortly an application to Government for an increase to the pay of some portion of the Establishment of their Account Department, which as at present fixed is considered insufficient in view of the heavy and responsible duties which have devolved upon the Department in connection principally with the Budget system, and the audit of Bills. The Board have therefore provided in their Budget of 1863-64 a sum of Rupees 250 per month, or 3,000 per annum for this purpose.

III. For the item "Purchase of cloth for Table covers and Peons' belts" only Rupees 300 have been provided for 1863-64 against Rupees 5,000 in the previous year, which last sum was needed for supplying all Departments. The provision in 1863-64 is for the requirements of the Board's Office alone.

IV. The Board have estimated Rupees 500 for gratuities to superannuated servants from their Office, but this provision will be found under the proper head F VII "Superannuation and Retired Allowances, &c."

7. **Collectors, &c.**—The provision for salaries of Collectors is the same as in 1862-63, except in Kurnool for which Rupees 28,000 are provided in anticipation of sanction to the Board's proposal in their Proceedings dated 30th September 1862, No. 6,569, for placing the Officers at the head of the administrative charge of this District on the same footing as those of the other Districts of the Presidency.

II. In Ganjam and Vizagapatam the salaries of Covenanted, &c., European Officers, are accepted as given by the Collectors in their Estimates, as the Board have not in their records the Orders of Government under which some of these offices were established.

III. The salaries of Assistant Collectors for each District were not estimated by the District Officers on any uniform principle. The Board have therefore generally provided Rupees 6,300 for a single Assistant in each District, being the higher rate of pay which the Assistants will receive after passing the prescribed examinations. In Ganjam and Vizagapatam the provision made by the Collectors has been accepted without alteration for the reasons already stated. In the former District the error in the Collector's Budget of including the Tentage and House rent of the Assistant Collector with his salary proper, has been corrected by the Board. For Coimbatore Rupees 12,600 have been provided for two Assistant Collectors including the Officer on the Neilgherry Hills. The Tentage and House rent of Assistant Collectors has been provided on the same principle at Rupees 924 for each District, and twice that sum or Rupees 1,848 for Coimbatore. The tentage and house rent of the other Officers is the same as in 1862-63, and has been accepted as estimated by the Collectors. This remark applies also to the salaries of the Sub, Principal, and Head Assistant Collectors.

8. **Deputy Collectors.**—The final allotment of these Officers as sanctioned by Government in their Order of 2nd July 1862, No. 1,436, has been followed in making the present Budget provision for the different Districts, with the exception of the Salt Deputy Collector in Malabar, the provision for whom has been transferred to Land Revenue, as the services of a separate Officer for the Salt Department in that District are unnecessary, and as the present incumbent is employed on special duty in the Land Revenue Department. With this alteration the cost of the 39 Deputy Collectors for Land Revenue is Rupees 1,78,800, and that of the 11 Deputy Collectors for Salt is Rupees 46,800, which are the sums provided under the respective heads for the salaries of these Officers in the present Budget.

9. **Huzur Establishments.**—It has been found necessary to alter slightly the provision made by every Collector under this head. Their Estimates were framed with reference solely to the originally sanctioned scale of Establishments, but the Board have included also the changes subsequently made in those Establishments under Orders of Government passed with reference to the recommendation of the Honorable Mr. Pelly. The amount estimated for the Kistna District includes the pay of two additional Clerks on Rupees 15 each for the Sub-Collector's Office, recommended for the sanction of Government in the Honorable Mr. Pelly's letter dated 4th December 1862, No. 1,400. These additional servants will also be included in the General Statement of Revenue establishments about to be submitted by Mr. Pelly. The pay of the Danish Translator in Tanjore is also included in the revised Estimate for that District, as the charge is properly debitable to the Revenue Department. This item was referred to in the Order of Government dated 29th September 1860, No. 1,741.

10. **Huzur Contingencies.**—The Estimates of the several Collectors for this item varied greatly in different Districts without apparent reason; while the Collector of Madras made no provision whatever on this account. The Board have provided Rupees 1,000 for each District.

11. **Saderward.**—The Estimates for this item have been altered with reference to a revised scale carefully prepared to meet the requirements of each District, as reported by the Collectors themselves in conformity with the Orders of Government dated 27th February 1857. It includes the value of articles supplied to the Collectors by the Superintendent of Stationery, under the Orders of Government dated 28th November 1861, No. 1,577, Public Department. The submission of this new scale to Government has hitherto been delayed in consequence of the numerous changes in the Revenue Establishments, but as these are very nearly completed, the Saderward Estimate will shortly be submitted to Government for sanction.

12. **Medical Charges.**—The requirements of the Collectors under this head do not appear to have been correctly estimated, large differences existing between some Districts, while in others no provision at all was made. The Board have adopted in lieu of these sums, the Estimate which they have obtained from the Inspector General Medical Department, limited to those charges only which are properly debitable to the Revenue Department, which was not the case with the Estimate for 1862-63. The present Estimate includes the cost of country Medicines required for the Revenue Department, and the Board believe that the provision is ample with a margin of

10 per cent for Contingencies. The only alteration made in the Inspector General's Estimate is the exclusion of the pay of the Apothecary for Purla Kimeddy, amounting to Rupees 840, which charge is debitable to that Estate and not to Government. With this alteration, the total amount of Medical charges provided by the Board for all the Districts is Rupees 30,833.*

	RS.
* Apothecaries	11,444
Dressers	14,112
Traveling Allowance and Batta of Apothecaries and Dressers	1,219
Supply of Country Medicines	1,170
Charges for Carriage	85
Total	28,030
Add 10 per cent for Contingencies	2,803
	30,833

II. Some of the Collectors estimated in their Budgets, or in separate communications, the value of Medical Stores under different heads at the sums entered in the margin. The Board have not included these sums in their General Estimate, as that received from the Inspector General on which the Board have based their General Estimate includes the cost of Country Medicine for the different Districts. In regard to Europe Medicines, the Inspector General observes in his Estimate, that the value will be included in the Estimates of the several Districts. The Board have not the means of ascertaining whether the sums estimated as above stated by some of the Collectors for Medical Stores were intended to provide the Europe Medicines alluded to by the Inspector General, and this is the more doubtful as the Collector of the Godavery District states that the amount estimated by him is the value of Medical Stores for use in the Hospitals and Dispensaries. This may be also the case with the amounts estimated by the other Collectors; and if so, they cannot be included in the Revenue Budget. The Accountant General may be requested to enter such sums in his *General Budget* if necessary. The Principal Inspector General will be requested to furnish the Accountant General with an Estimate of the cost of Europe Medicines required for the Revenue Department, which that Officer can add to the Revenue Budget.

	Rs.
Vizagapatam	156
Godavery	1,700
Cuddapah	1,596
Bellary	517
Kurnool	60
North Arcot	1,000
South Arcot	311
Madura	734
Coimbatore	3,600

13. *Police Guards.*—The Collectors' Estimates under this head were not framed on any uniform principle, and were founded in some cases to differ materially from the requirements of each District as estimated by the Inspector General of Mofussil Police. On the receipt of the Order of Government dated 23rd June 1862, No. 969, the Board requested the Collectors to report fully on the subject of the Police Guards needed in their Departments. The information contained in the replies received is so incomplete and inaccurate and so much at variance with the Inspector General's Estimate that it has been considered inexpedient to adopt it in the present Budget.

II. In forwarding to the Board his Estimate above referred to, the Inspector General observes that it has been most carefully compiled from the original Estimates prepared in communication with the local authorities, and on this assurance the Board have adopted it in lieu of those furnished by the Collectors.

III. The Board observe from the Acting Assistant Inspector General's letter, which accompanied the duplicate of the above Estimate, and from Mr. Robinson's letter to Government dated 29th September 1862, No. 2,233, that the Establishment of Guards for the Treasury and Salt Departments has been sanctioned by Government for every District; but these sanctions do not appear to have been fully communicated to this Office, and the Board are consequently unable to satisfy themselves of the accuracy of the Inspector General's Estimate by comparing it with the sanctions.

IV. The Inspector General's Estimate has therefore been assumed to be correct, and provision has been made accordingly in the Budget except that under the head of "Salt;" the Establishment of Guards for South Arcot and Tanjore given in the Inspector General's Estimate having been found to differ slightly from that sanctioned in the Order of Government dated 14th October 1862, No. 2,214, the latter has been adopted.

V. For the Sea Customs Department, Guards are estimated by the Inspector General only for the Districts noted in the margin, and Mr. Robinson remarks that the sanction of Government for the requisite Establishment under this head should be obtained by the Board.

Ganjam.
Vizagapatam.
Tinnevely.
South Canara.

VI. The Board admit that under the Order of Government dated 23rd June 1862, No. 969, the necessary sanction should strictly be applied for by them, but as the duty

of estimating the necessary force of Guards has been already fully performed by the Inspector General in the case of the Treasury and Salt Departments, and partially in that of the Sea Customs the Board would submit that he can best complete the work for the Sea Customs Department also. Otherwise confusion and inconvenience will inevitably result in both Offices, from the Board undertaking to complete a work, in which the Inspector General has so far advanced. There is also another reason which, in the opinion of the Board, would seem to require that the work should be completed by the Inspector General. This Officer in his frequent tours in the Districts has ample opportunities of determining the actual requirements of each District in communication with the local authorities both Revenue and Police. The Board have not this important advantage, and for these reasons they resolve to request that Government will issue the necessary instructions to Mr. Robinson to complete the Establishment of Guards for the Sea Customs Department throughout the Presidency, and of any other Guards which may be found necessary in particular Districts with reference to their special circumstances.

VII. The provision made in the present Budget for Police Guards under different heads with reference to the Inspector General's Estimate is as shown in the margin. The cost of Sea Customs Guards Rupees 5,405 includes Rupees 1,200 for the Madras Sea Customs Office, so that the amount estimated by the Inspector General for the four Districts named above is only Rupees 4,205.

Land, Revenue, Treasury, and Office	1,34,881
Guards for Huzur and Taluk Kacheries.	1,33,284
Salt Guards.	5,405
Sea Custom Guards.	

14. *Taluk or Mofussil Establishments.*—It has been found necessary to modify the provision under this head in every District. The Collectors have estimated generally according to the recently sanctioned scale of Establishments in anticipation of the new Police being fully introduced before 1863-64, and the Board's revision of these Estimates consists chiefly in adding the increase recently sanctioned to the pay of the Peons from 5 to 6 Rupees.

15. *Taluk Contingencies.*—For this item a uniform sum of Rupees 500 has been provided by the Board for each District in lieu of the amount entered by the Collectors which varied considerably without apparent cause, being as large as Rupees 2,000 in Malabar, and as small as Rupees 50 in Nellore. These inequalities have been corrected by the uniform provision made by the Board.

16. *Taluk Saderward.*—As in the case of the Huzur Saderward the provision under this head has been made by the Board with reference to the standard Estimate about to be submitted for the sanction of Government. This Estimate has been compiled from the Collectors' returns with reference to the recent changes in the organization of Taluks, &c., and the Board therefore believe that the provision made by them will be found to meet fully the local requirements.

17. *Village Establishments.*—The sums entered for this item are for the salaries of Village Officers wherever these are at present remunerated by cash payments. The Collectors of some Districts have provided large sums for this item under Land Revenue, as also under "II Allowances to District and Village Officers" in expectation of money payments being made in commutation of Service Maniems. These have been struck out by the Board as the proceeds of the enfranchisement of the Service Inams will be formed into a separate fund out of which the Village Officers will be paid when that system comes into operation, and consequently no provision will be necessary in the Budget. The Collector of the Godavery District reports that when the new settlement rates are fully introduced, and the present joint rent system under which the Village Officers are remunerated by deductions from the Beriz is superseded, it will be necessary to make cash payments and for this purpose he has provided a sum of Rupees 11,732, which has been retained by the Board.

II. The Acting Collector of Tanjore estimated the large sum of Rupees 2,84,777 for the Village Establishments in his District, and having been called upon by the Board for an explana-

tion, he reported that it included the higher rates of remuneration proposed for Vettyans in his letter to the Honorable Mr. Pelly; as this is however a matter for future consideration, the increase has been struck out by the Board, and a sum of only Rupees 2,41,008 has been estimated with reference to the Order of Government dated 9th August 1862, No. 1,697. Slight alterations have been made in the Kistna and Madura Districts, and in all other cases the Estimates of the Collectors have been accepted by the Board without alteration.

18. *Magisterial Establishments.*—The Estimates of the Collectors under this head have been materially altered by the Board in every District. The Estimates received from the Collectors did not include the changes in the Establishments sanctioned by Government subsequent to their first organization, and these have been provided for by the Board. These changes consist in the contemplated increase in the pay of Sub-Magistrates, of Peons from Rupees 5 to Rupees 6 per month, in the addition of Sub-Magistrates at some stations in Salem, Bellary, and Malabar, in the increase to the Establishment of the Vitry Sub-Magistrate in the last mentioned District, in the additional remuneration to the special *Joint Magistrate* and in an increase of pay to their Establishments. Owing to these changes the Estimates of the Collectors have been revised by the Board as shown in the Statement in red ink, the sums in black ink being those estimated by the Collectors themselves.

II. The Board are aware that in the Order of Government dated 28th January 1862, No. 128, it was observed by them that the pay and Establishments of Sub and Joint Magistrates performing purely Magisterial duties should appear under "Law and Justice." The Board would however submit that it will be productive of much confusion and inconvenience in the accounts to debit the salaries of this denomination of officers partly to Land Revenue, and partly to "Law and Justice;" and considering that one-fifth of the entire Land Revenue charges is debitable to the latter head, the Board question the expediency of keeping the Salaries and Establishments of some of these Officers distinct from the other Huzur and Taluk Establishments. In the Land Revenue Establishments there are many servants who perform purely Revenue duties, but as one-fifth of their salaries also is charged against "Law and Justice," it appears proper, unless an entire change of system be introduced, that the whole Magisterial Establishments under the control of the Collectors should appear in one place under Land Revenue. Provision has accordingly been made for the salaries, &c., of all these Officers under Land Revenue. In the Coimbatore Budget there is a provision of Rupees 3,700, under FXIII "Criminal Courts" on account of the pay of a Joint Magistrate. This has been omitted in the Board's Budget, as there is provision for an extra Assistant for the Neilgherry Hills, and for a special Joint Magistrate.

19. *Magisterial Contingencies and Saderward.*—A uniform provision of Rupees 300 is considered by the Board ample, and has accordingly been made for every District to meet the contingent charges. The amount of Saderward has been estimated with reference to the standard scale to be submitted shortly to Government for sanction.

20. *Extra or Temporary Establishments.*—These have been estimated with reference to the provision made by the Collectors in their Budgets, and the information available in the Board's Office in connection with the general question of temporary Establishments under disposal by them. The amounts are large only in the Districts noted in the margin, and for each of the remaining Districts a uniform provision of Rupees 1,500 is considered ample to meet the cost of any Establishments which may be entertained for surveying waste lands and other temporary purposes.

I. In the Godavery and Kistna Districts, certain Establishments are at present kept up for the management of Estates which have reverted to Government from time to time, but a large portion of the provision made for this purpose will be rendered unnecessary when the new scale of Taluk Establishment is brought into operation, simultaneously with the introduction of the

new Police. In Madras 7,000 Rupees have been provided to meet the cost of employing Zillah-lars and Kurnums for the collection of revenue, of Establishments for surveying and managing certain Amani villages, and of surveying certain portions of the Town of Madras, and also for that of any Establishments that may be necessary to carry on the revision of assessment. In Malabar provision is made for extra Establishments in connection with the escheated Estates of the late Betutnad Rajah, and other escheats which it is in contemplation to sell.

21. Of the several items under *Land Revenue "Miscellaneous"* estimated by the Collectors, only those noted in the margin are included in the Board's General Estimate. The rest have been struck out as not connected with the Revenue Department, and as appertaining properly to the head F III Law and Justice.

1. Travelling Allowance to Officers.
2. Do. do. to Establishments.
3. Office rent.
4. Hire of carts for conveying records.
5. Other Items.

22. *Travelling Allowance.*—The provision made by some of the Collectors under this head is considered by the Board to be insufficient. A few of them have on the other hand estimated more than is actually needed. The object the Board have had in view in revising these Estimates is not only to correct the inequalities between the different Districts and place them on a uniform footing, but also to provide ample funds to enable the officers at the head of the administration in each District to tour frequently through them. The Board attach the highest importance to this matter, and believe that the progress and material prosperity and well-being of any District will be in great measure proportionate to the frequency of these tours which will equally promote the interests of the State. With this view the Board have provided travelling allowance for Collectors their Covenanted subordinates and the Uncovenanted Deputy Collectors in charge of general duties and for their Establishments for eight months calculated at the authorized rates, and for the Salt Deputy Collectors and their Establishments who are expected to travel more frequently, the allowance has been calculated for 10 months. The Board trust that the provision thus made will not be considered excessive, and that it will be fully availed of by the District Officers.

II. As regards the number of Clerks and other subordinates who should accompany the Collectors and their Assistants on their tours, it was directed by Government in paragraph 22 of their Order dated 28th January 1862, No. 128, that some general rules should be laid down by the Board. The Collectors were

Number of servants to accompany Collectors	34	accordingly requested to report on
Do. do. Sub and Principal Assistant Collectors	20	the subject, and with reference to their
Do. do. Head and Special Assistant Collectors	11	requirements generally the Board
Do. do. Deputy Collectors on general duty	9	have adopted the scale noted in the
Do. do. Salt do.	7	margin as the maximum number of

servants who need accompany the Collectors, &c., in their circuits. The provision made for Ganjam and Vizagapatam includes the travelling allowance of the Agency Establishments also under Orders of Government dated 28th November 1862, No. 2,507.

23. *Office Rent-Hire of Carts for conveying Records.*—These items require no special remark. The latter has been transferred to Land Revenue from BIV Miscellaneous under instructions from the Accountant General.

24. *Other Items.*—For petty contingencies which cannot be clearly foreseen, a uniform sum of Rupees 1,000 for each District has been provided under this head. The provision is moderate.

25. The Collectors of a few Districts have estimated the Salaries and Establishments of Town Munsiffs under Land Revenue. The functions of these Officers being purely judicial, their salaries, &c., are not debitable to the Revenue Department. They have been transferred therefore to FIII "Law and Justice." The provision made by the Board under this head is based

upon the revised scale, which it is the intention of Mr. Pelly to submit shortly for the sanction of Government. The particulars of the sums thus provided for each District are given at the end of the Board's Estimate to enable the Accountant General to include them in his General Estimate. The head under which this provision is made, viz., FIII "Law and Justice" is not properly one with which the Board have to deal.

26. The Collector of Ganjam has included the pay of the Samastanum Peons of the Moherry Taluk with the Land Revenue Establishments. It has been struck out by the Board, as the item should be taken to the head, II "Allowances and Assignments under Treaties and Engagements," and the Accountant General should be requested to make the necessary provision accordingly.

27. 2 SAYER.—The only items of importance under this head are the Establishments, &c., connected with the Pearl Fishery in Tinnevely, and with the supply of Amendeivi Coir in South Canara. It was at first anticipated that a Fishery would take place in the current official year, but the Collector has recently reported that there is no longer any prospect of this. As it is therefore not improbable that a fishery may be held in the ensuing Official year 1863-64 the Board have made the Budget provision noted in the margin to meet this possible contingency. The amount is very moderate as compared with the expences of the last fishing, but is considered sufficient to conduct one on a small scale.

II. The other item "Amendeivi Coir" calls for no remark except that the Establishment estimated by the Collector at Rupees 1,390 has been reduced to Rupees 1,110 according to the sanction.

III. In the Kistna and Madras Districts certain Miscellaneous Establishments amounting to Rupees 892 and 410 respectively are estimated under this head, the former consisting of those for the collection of Soapnuts and for the Devi and Repalli Jungles, and the latter of those for the Roshum Bagh and Striharicotta Jungle.

IV. The provision of Rupees 1,360 made by the Collector of Coimbatore for the Sandalwood Establishment in his District, and for the working charges has been struck out by the Board, as the charge appertains properly to the "Forest Conservancy Department." The Accountant General should be requested to provide accordingly in the Budget of that Department.

28. ABKARRY.—Establishments, &c., under this head occur in the Town of Madras only, the Revenues from this source being no where else under the direct management of Government. The only alteration made in the Collector's Estimate was in the "Contingent charges" and "Other Items" for each of which the Board have estimated Rupees 200 and 500 respectively, instead of Rupees 161 and 40 entered by the Collector.

29. INCOME TAX.—Under this head are included the Salaries, Establishments &c., of the Presidency Income Tax Commissioner's Office. These have been adopted by the Board as given in the Estimate received from the Commissioner's Office. The District Establishments have been all estimated by the Collectors according to the scale finally sanctioned by Government, and consequently no alterations are necessary. The only material addition made by the Board is in the item "Honorarium fees," and "Other items" for the former of which a sum of Rupees 100 is estimated for each District, wherever the Collector's Estimate contained no provision of the kind, and for the latter Rupees 300 to meet petty contingencies.

30. III Customs. I Sea Customs.—The salary of the Deputy Collector of the Madras Sea Customs Office is estimated at the increased rate of pay Rupees 700 per month recently sanctioned.

The Establishments have been all estimated correctly according to the new scale, and only in Tanjore have the Board found it necessary to alter the Collector's Estimate from Rupees 9,264 to 8,724.

II. *Contingencies and Saderward*.—For contingencies Rupees 100 are provided for those Districts, the Estimates of which contained nothing under this head, and for Saderward the standard Estimate has been adopted.

III. *Guards*.—Provision for this item is made as already explained when noticing Police Guards generally.

IV. *"Other Items"*.—Have been estimated at Rupees 500 for each District.

31. 2 *Land Customs*.—The Establishments under this head have been altered with reference to the new scale about to be submitted to Government by the Honorable Mr. Pelly, and the Saderward with reference to the standard Estimate; Rupees 100 for "Contingencies," and 200 for "Other items" are estimated for each District, the Estimate of which contained either no provision at all on these accounts, or only an inadequate sum.

32. IV SALT.—As already observed the Deputy Collectors under this head are entered according to the final allotment made by Government, and their Establishments as well as those attached to the Salt Divisions according to the new scale. Provision for Police Guards is made with reference to the Inspector General's Estimate, and that for Saderward according to the standard Estimate. The cost for Police Guards here referred to includes that of temporary Guards also, as the Statement furnished by the Inspector General does not distinguish the cost of the temporary from that of the permanent Guards.

II. *Temporary Establishments*.—The provision under this head is intended for any extra hands that may be necessary during the manufacturing season. A few of the Collectors estimated for large amounts under this head, and these have been reduced by the Board to Rupees 500 for each District.

III. *"Purchase of Salt and Manufacturer's share"*.—This is the largest item under the head of Salt amounting to Rupees 11,39,950. The Estimates framed by the Collectors for this item, as also those noted in the margin have been accepted by the Board without alteration, as the Collectors alone are competent from their knowledge of local circumstances to anticipate the requirements of their Districts in such matters.

IV. *"Purchase and Repair of Salt Weighing Machines"*.—This item has been estimated by the Board with reference to the Order of Government, dated 11th September 1861, No. 1,793. The provision made is for the cost of the machines supplied from the Mint with weights complete including the cost of carriage to their destination. Nellore and Madras however have been already supplied with these machines, and their cost met from the Budget grant of 1861-62. The provision now made for these Districts is intended for the machines to be kept in reserve, and as these cannot be met from the previous grant though funds are available, the present provision has been found necessary.

V. *Charges for delivering Salt to French Government*.—This item amounts to Rupees 3,500, and occurs only in South Arcot.

VI. *Travelling Allowance*.—As already observed, Travelling allowances to officers and Establishments under this head have been calculated for ten months at the authorized rates.

VII. *Office or Godown Rent*.—This is an unimportant item, and amounts to Rupees 262 in three Districts.

VIII. The sums of Rupees 21,000 provided by the Collector of Ganjam for digging trenches round the Salt pans, and of Rupees 7,000 estimated by the Collector of the Kistna District for the erection of a Salt Kacheri, and for raising certain platforms have been struck out by the Board, as the charges appertain to the Public Works Department, and should accordingly be included in the Budget of that Department.

IX. "Other Items."—A sum of Rupees 700 has been estimated for each District, and where the sums provided by the Collectors exceeded that limit, they have been reduced to it.

33. VI STAMPS.—Under this head are included the Salaries, Establishments, &c., of the Office of the Superintendent of Stamps at Madras, and the allowance and Establishment of the Mint Master for the Stamping Department. The Establishment employed for selling postage labels is also included under this head under the Orders of Government dated 15th September 1862, No. 1,997 Discount or Commission on sale of stamps has been calculated at 4 per cent on the estimated receipts, and that on Adhesive stamps at 6½ per cent, so that there may be ample funds to meet the charge.

II Contingencies and Saderward.—Some of the Collectors estimated nothing for the contingencies, and the Board have provided Rupees 50 uniformly for each District, which they doubt not will prove sufficient.

III "Other Items."—The Estimates of the Collectors were raised to Rupees 200 wherever they were lower than that sum.

34. IV MISCELLANEOUS.—This head is intended for the various miscellaneous payments of the Revenue Department.

I. Charges for remitting Treasure within the District.
2. Guards for the Escort of do.
II. The sums estimated by the Collectors for the marginal items varied considerably in different Districts. In Trichinopoly it was as large as Rupees 3,000, while in Madras and Tinnevely it was no more than Rupees 370 and 400 respectively. The Board are not satisfied that such marked differences could properly result from the special circumstances of the respective Districts, and they have accordingly provided a sum of Rupees 1,000 for each District on account of each of the two items which they consider sufficient.

III. Charges for remitting Treasure from District to District and from the Districts to the Government Treasury at Madras have been estimated by the Collectors partly under this head and partly under FIX Miscellaneous. They have been struck out from this head by the Board as appertaining more properly to the latter head, and are not included in the Board's General Estimate, as the Accountant General has intimated that the necessary provision for the purpose will be made by his Office. The Estimate furnished by the Inspector General of Mofussil Police provides for the cost of Guards to accompany all Treasure remittances. Out of the provision so made a sum of Rupees 1,000 has been transferred to B IV Miscellaneous on account of Guards for escorting Treasure within the District, and the remainder being debitable to F IX Miscellaneous, the sums to be provided under it for each District are given in the margin to enable the Accountant General to provide accordingly.

IV. Law Charges of the Revenue Department.—Where the Collectors' Estimates under this head were less than Rupees 500, they have been raised to that sum.

V. Agricultural Exhibitions.—Only in Nellore and Tinnevely have the Government ordered Exhibitions to be held, and a provision of Rupees 4,000 for each is accordingly made.

VI. Purchase of Type and Repair of Press Materials.—It was proposed by the Board and approved by Government in their Proceedings dated 23rd September 1862, No. 2,067, that the proceeds of work done by Government Printing Presses including subscriptions to the District Gazettes should be brought to the credit of the General Revenues, and that a discretionary fund of Rupees 1,000 should be placed at the disposal of each Collector to meet charges connected with the Presses such as the purchase and repair of Press materials, and the employment of extra hands occasionally when pressure of work might render the ordinary Establishment

Districts.	Rs.	Districts.	Rs.
Ganjam ..	445	South Arcot ..	445
Vizagapatam ..	445	Tanjore ..	445
Godavery ..	445	Trichinopoly ..	445
Kistna ..	445	Madura ..	445
Nellore ..	445	Tinnevely ..	650
Cuddapah ..	445	Coimbatore ..	445
Bellary ..	445	Salem ..	445
Kurnool ..	445	South Canara ..	445
Madras ..	445	Malabar ..	445
North Arcot ..	445		

unequal to the demand. Under this authority the Board have struck out all the Printing charges, which the Collectors have estimated under several heads, and provided a sum of Rupees 1,000 for each District under IV Miscellaneous.

VII. Service Telegrams.—The provision for this item made by some Collectors was very small, and it has been raised to Rupees 200 wherever it was less than that amount.

VIII. District Tappal Establishments.—They have been estimated by the Board with reference to the scale sanctioned by Government, and it will be seen that except in Ganjam and Godavery, the District Estimates of this item have been materially altered by the Board.

IX. As in all other cases, the Saderward under this head also is entered with reference to the Standard Estimate.

X. Cost of Rain Gauges.—The Government Astronomer having reported that the rain gauges at present in use in the Collectorates are not calculated to indicate the rain-fall correctly, and that they should be constructed on an improved principle to answer the purpose properly, the Board have estimated Rupees 150 for each District as the probable expenditure for this purpose.

XI. Cloth for Peons' Belts, &c.—The cost of this item was in 1862-63 included in Budget of the Board's Office; but as the charge is not properly debitable to the Board, the Collectors were requested to provide the necessary funds in their respective Budgets for 1863-64. The sums thus estimated having been found in some cases to be in excess, and in others considerably below the actual wants calculated with reference to the average cost of the last few years, the Board have estimated uniformly at Rupees 250 for each District, and this sum, it is believed, will suffice for the purpose.

XII. "Other Items."—For numerous petty contingencies which cannot be foreseen, a sum of Rupees 500 is estimated for each District under this head.

XIII. Cost of Paper for Village Accounts.—The provision made by the Collectors for this item has been struck out by the Board, as the necessary funds for the purpose are included with the Estimate of the Taluk Saderward under Land Revenue.

35. E, WORKS OF INTERNAL IMPROVEMENT AND PUBLIC CONVENIENCE.—Under this head are estimated the Establishments, &c., of Travellers' Bungalows and Native Choultries and certain Miscellaneous Establishments for the Soolochana Mudaliar's and Marmalong Bridges, and for Cochrane's Canal. These have been adopted as given in the Collectors' Estimates, except that in Nellore and South Canara, the Estimates received from the Districts having been found to contain no provision for the Establishment of the Bungalows, the necessary sums have been entered by the Board. The charges connected with these institutions have been included in the Board's General Estimate under the Orders of Government dated 16th June 1862, No. 1,319.

36. F. VII. SUPERANNUATION AND RETIRING ALLOWANCES.—All pensions for the Revenue Department will be estimated by the Civil Paymaster, and the Board have therefore estimated only "gratuities to discharged public servants" under this head. These latter are calculated by some Collectors without reference to any principle, and excessive sums provided. The Board have estimated at Rupees 700 for each District.

	Annual charge.
1 Lascar for burial ground in Cuddapah...	63
1 Watcher for " in Salem ..	48
1 Superintendent of Khandans in Kurnool ..	1,200
6 Taluaries in Madras in lieu of resumed privillages ..	252
Special Agency Establishment in South Arcot ..	1,344
Scavengers' Establishment in Bellary ..	2,772
" " Tanjore ..	5,376
" " Trichinopoly ..	864
" " Madura ..	720
" " Coimbatore ..	210

37. There are certain items of special Establishments in some Districts which cannot appropriately be taken to any of the heads in the Board's Budget, and the Accountant General should therefore be requested to provide for them under the proper heads in his General Budget. These Establishments are entered in the margin to enable that Officer to make the necessary provision.

38. Having so far explained the principles upon which the Estimates of the several local Officers have been revised by the Board, they will proceed to notice the variations in the Estimates of the year as compared with 1862-63.

Items.	Estimate of 1862-63 sanctioned by the Go- vernment of India with corrections up to date.	Estimate of 1863-64.	Increase.	Decrease.
A. Allowances, Refunds, and Drawbacks ...	RS. 4,55,630	RS. 2,43,400	RS.	RS. 2,12,230
B. Charges against Income.				
1. Land Revenue ... { Board of Revenue ...	2,37,000	2,49,430	12,430	
{ Collectorates ...	40,61,129	42,49,077	1,87,948	
Total I Land Revenue...	42,98,129	44,98,507	2,00,378	
2. Sayer ...	29,824	32,560	2,736	
III. Abkarry ...	1,85,000	1,82,624		2,376
II. Assessed Taxes, 1 Income Tax ...	60,000	90,977	30,977	
III. Customs ... { 1. Sea Customs... ..	1,70,407	1,69,165		1,242
{ 2. Land Customs ...	17,279	27,370	10,091	
Total III Customs...	1,87,686	1,96,535	8,849	
IV. Salt ...	18,68,376	18,41,233		27,143
VI. Stamps ...	98,430	1,69,316	70,886	

30. The amounts for 1862-63 adopted for comparison in the above abstract are those sanctioned by the Government of India, together with the provision made in the Supplemental Budget submitted to Government on the 20th August* and 6th December 1862. The only reductions made in the sanctioned Estimate are under the heads of Sayer and Abkarry Charges. Under the former head a sum of Rupees 14,114 has been deducted in the item of Pearl Fishery as from the information received from the Collector, it appears that no fishery is expected to take place in the current official year. In the Abkarry Charges for Madras Town a sum of Rupees 40,000 has been deducted in the item of "Purchase of Colombo Arrack," as the whole quantity estimated is not likely to be purchased, a large decrease being anticipated in the sale of that article.

40. REFUNDS, &c.—The large decrease in the first item occurs almost entirely in the Godavery District in the Land Revenue Refunds, in which the large provision of Rupees 1,83,600 was necessary in 1862-63 owing to the refund to the Zemindar of Nadadavole of the mesne profits of his Zemindary while in the possession of Government. No such extraordinary provision will be necessary for 1863-64, and hence the decrease.

41. 1 LAND REVENUE.—*Board of Revenue*.—The small increase of Rupees 12,430 in the charges connected with this Office arises as already stated from the inclusion under this head of the Establishment of the Reporter of External Commerce Office, the increased provision for the Account Department, and the inclusion of the cost of Stationery a new item in the Estimate of 1863-64.

42. COLLECTORATES.—	The provision under this head is in excess of that for 1862-63 by
Huzur Establishment...	10,274
Duk do.	23,874
Magisterial do.	43,390
Travelling allowance ..	56,373
Village Establishment ..	36,363
Temporary do.	14,925

Rupees 1,87,948, which arises principally from an increase in the items noted in the margin, and a decrease in the amount of Medical charges. In the Huzur Establishments the increase is caused by the addition of a single Accountant to the Treasury Department of each

District, to the entertainment of additional hands for payments on cheques in Bellary and Trichinopoly, and to the two Clerks allowed to the English Account Department in the latter District. The Establishment of a branch Treasury at Ramnad at an annual cost of Rupees 504, the increase to the Establishment of the Cannanore Treasury in Malabar, the Establishment allowed to the three additional Deputy Collectors sanctioned for Tanjore, Tinnevely, and Coimbatore, the extra hands for the Sub-Collector's Office in Kistna, and the salary of the Danish Translator in Tanjore are all included in the Estimate of 1863-64, and hence the increase.

II. TALUK ESTABLISHMENTS.—The increase in the Taluk Establishments is due chiefly to the higher rate of pay allowed to the Peons which was increased from Rupees 5 to 6.

III. MAGISTERIAL ESTABLISHMENTS.—The increase in the pay of the Sub-Magistrates to Rupees 100, 70 and 50 from 85, 65, 50, and 35, and in that of the Peons attached to these Officers and to the Joint-Magistrates, to Rupees 6 per month. The additional Sub-Magistrates with Establishments allowed for certain stations in the Salem, Bellary, and Malabar Districts, and the higher remuneration as well as increased Establishments given to Special Joint Magistrates have all contributed to increase the provision under this head. With the exception of the first item the rest have been included in the Supplemental Estimate, and consequently in the amounts for 1862-63 entered for comparison in the above abstract; but these amounts were calculated for broken periods of the year, while in 1863-64 provision for the increased Establishments is made for the full year.

IV. *Travelling Allowance*.—The principle upon which the amount of this item was calculated has already been explained, and the increase is due to the amount for 1863-64 having been estimated in every case for eight months instead of six months as was adopted by Government in 1862-63.

V. VILLAGE ESTABLISHMENTS.—The increase under this head occurs chiefly in the Godavery and Tanjore Districts, resulting in the former case from the proposal made by the Collector and approved by the Board, that the deductions which hitherto under the joint-rent system were made from the Beriz for remuneration to Village Officers should be discontinued when the new Settlement rates are introduced, and that those Officers shall be remunerated by money allowances to be debited as a cash payment, while in Tanjore the provision made by the Board is for the pay of Village Officers as finally sanctioned in the Order of Government dated 9th August 1862, and is larger than the existing cash payment which alone was provided for in the Supplemental Estimate of 1862-63.

VI. TEMPORARY ESTABLISHMENT.—As already explained the provision for Temporary Establishments made by the Board for 1863-64 includes the probable cost of Establishments which may be required for surveying waste lands. No such provision was necessary in 1862-63, and hence the increase in the former year.

43. 2 SAYER.—The increase under this head occurs principally in the Pearl Fishery charges in Tinnevely which have been estimated for 1863-64 on a moderate scale in expectation of a small fishery in that year, while the provision made for 1862-63 on that account has in part been struck out from the comparison, there being no chance of any fishery taking place in that year.

44. 3 ABKARRY.—The decrease in the Abkarry charges is inconsiderable and calls for no remark.

14 *Proceedings of the Madras Government, Revenue Department,*
18th December 1862.

45. **INCOME TAX.**—The Income Tax charges of the Collectorates show no material variations, the Establishments being entered in the Estimates of both years according to the scale sanctioned by Government, which has undergone no alteration and the Contingent charges being inconsiderable. The increase under this head occurs therefore chiefly in the charges of the Presidency Income Tax Office, the increased provision made being it is believed in expectation of certain changes in the Establishment contemplated by the Commissioners.

46. **CUSTOMS.**—The Sea Customs charges as estimated for 1863-64 are less than those of the previous year owing to a reduction in the Establishment of the Madras Sea Custom Office by the recent revision. The increase under Land Customs is caused by a similar revision of those Establishments about to be submitted to Government by Mr. Pelly.

47. **SALT.**—There is a large increase under the head of Establishment which is caused by the entry of the revised scale about to be submitted to Government, and of the provision for Police Guards according to the Estimate furnished by Mr. Robinson; on the whole however there is a net decrease of Rupees 27,143, the provision made for the purchase of Salt for 1863-64 being much smaller than that for 1862-63.

48. **STAMPS.**—In 1862-63 commission on sale of Stamps for General and Judicial purposes was calculated at 3 per cent on the estimated receipts, and for Adhesive Stamps at 4 Annas for every 9 Rupees, while for 1863-64 the same has been computed at 4 per cent for the former, and 6½ for the latter, so that ample funds may be available for the payment of the Commission.

49. As was done in the case of Receipts, another Estimate has been prepared in the form required by the Accountant General comparing the Charges of 1863-64 with those of 1862-63, and is herewith submitted.

(Signed) W. HUDLESTON,
Secretary.

No. 265.

ORDER THEREON, 18th December 1862, No. 2,635.

Ordered to lie over.

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

establishment of their account Department which as at present fixed is considered insufficient in view of the heavy responsible duties which have devolved upon the department in connection principally with the Budget system and the audit of Bills. The Board have therefore provided in their Budget of 1863-64 a sum of Rupees 250 per month or Rupees 3000 per Annum for this purpose—

III. For the item "Purchase of cloth for Table Covers and Peon's Belts" only Rupees 300 have been provided for 1863-64 against Rupees 5000 in the previous year which last sum was needed for supplying all Departments. The provision in 1863-64 is for the requirements of the Board's Office alone—

IV. The Board have estimated for Rupees 500 gratuities to Superannuated servants from their Office, but this provision will be found under the proper head F VII "Superannuation and retired allowances &c."

Collectors

How much
Collected
with the
Revenue for the
Board

7. Collectors &c. The provision for salaries of Collectors is the same as in 1862-63 except in Kurnool, for which Rupees 28000 are provided in anticipation of sanction to the Board's proposal in their Proceedings dated 30th September 1862 No. 6569, for placing the Officers at the head of the administrative charge of this District on the same footing as those of the other Districts of the Presidency.

II. In Gajam and Vizagapatam the salaries of Covenanted &c. European officers, are accepted as given by the Collectors in their estimates, as the Board have not in their records the orders of Government under which some of these officers were established.

III. The salaries of Assistant Collectors for each District were not estimated by the District officers on any uniform principle. The Board have therefore generally

Look carefully into this

1863/64

What is his work

To look after the records and correspondence of the Danish Consul in the Government of Madras

9. Huzur establishments - It has been found necessary to alter slightly the provision made by every Collector under this head. Their estimates were framed with reference solely to the originally sanctioned scale of establishments, but the Board have included also the changes subsequently made in those establishments under orders of Government passed with reference to the recommendation of the Honorable Mr. Pelly. The amount estimated for the Reston District includes the pay of 2 additional clerks on Rupees 15 each for the Sub Collector's Office, recommended for the sanction of Government in the Honorable Mr. Pelly's letter dated 14th Decr/62 No 1400. These additional servants will also be included in the general Statement of Revenue establishments about to be submitted by Mr. Pelly. The pay of the Danish Translator in Tanjore is also included in the revised estimate for that District as the charge is properly debitable to the Revenue Department. This

This item was referred to in the order of Government dated 29th September 1860. No. 1741.

10. Huzur Contingencies - The estimates of the several Collectors for this item varied greatly in different Districts without apparent reason, while the Collector of Madras made no provision whatever on this account. The Board have provided Rupees 1000 for each District.

11. Saderward - The estimates for this item have been altered with reference to a revised scale carefully prepared to meet the requirements of each District as reported by the Collectors themselves in conformity with the orders of Government dated 27th February 1857. It includes the value of articles supplied to the Collectors by the Superintendent of Stationery under the orders of Government, dated 28th November 1861. No. 1577. Public Department. The submission of this new scale to Government has hitherto been delayed in consequence of the numerous changes in the revenue establishments, but as these are very nearly completed the Saderward Estimate will shortly be submitted.

This has been cancelled by P. C. S. 4th Dec 1861 No. 499 -

Submitted to Government for sanction -

12. Medical Charges - The requirements of the Collectors under this head do not appear to have been correctly estimated in large differences existing between some districts while in others no provision at all was made. The Board have adopted in lieu of these sums, the estimate which they have obtained from the Inspector General Medical Department limited to those charges only which are properly ^{debt}able to the Revenue Department, which was not the case with the estimate for 1862/63. The present estimate includes the cost of Country Medicines required for the Revenue Department and the Board believe that the provision is ample with a margin of 10 per Cent. for contingencies. The only alteration made in the Inspector General's estimate is the exclusion of the Pay of the Apothecary for Public Remedy amounting to Rupees 840 in which charge is debt to that estate and not to Government. With this alteration, the total

total amount of Medical + Apothecaries 114,114
 charges provided in 11,112
 by the Board for all the
 Districts is Rupees 30,833. add 10% for contingencies — 2,803
 30,833

II Some of the Collectors estimated in their Budgets or in separate

Communications the value of Medical Stores under, in different hands at the sums entered in the Margin. The Board have not included

Districts	Amount
Vijayapatnam	156
Golconda	1710
Buddhapah	1596
Bellary	517
Lunnaal	60
North Arcot	1000
South Arcot	311
Madura	734
Coimbatore	3600

these sums in their general estimate, as that received from the Inspector General on which the Board have based their general estimate includes the cost of Country Medicine for the different districts. In regard to Europe Medicines the Inspector General observes in his estimate, that the value will be included in the estimates of the several Districts. The Board have not the means of ascertaining whether the sums estimated

6 the local Authorities, and on this assurance the Board have adopted it in view of those furnished by the Collectors. III The Board observe from the Acting Assistant Inspector General's letter which accompanied the duplicate of the above estimate and from Mr. Robinson's letter to Government dated 29th September 1862 No. 2233 that the establishment of Guards for the Treasury and Salt departments has been sanctioned by Government for every District; but these Sanctions do not appear to have been fully communicated to this Office and the Board are consequently unable to satisfy themselves of the accuracy of the Inspector General's estimate by comparing it with the Sanctions.

IV The Inspector General's estimate has therefore been assumed to be correct and provision has been made accordingly in the Budget except that under the head of Salt the establishment of Guards for South Arcot & Bangalore given in the Inspector General's estimate having been found to differ slightly from that sanctioned in the Order of Government dated

dated 11th October 1862 No. 2214, the latter has been adopted.

V For the Sea Customs department, guards are estimated by the Inspector General only for the districts noted in the Margin and Mr. Robinson remarks that the sanction of Government for the requisite establishments under this head should be obtained by the Board.

Gargiam,
Vijayapattam,
Tinnevely
South Canara

VI The Board admit that under the order of Government dated 23rd June 1862 No. 969, the necessary sanction should strictly be applied for by them, but as the duty of estimating the necessary force of guards has been already fully performed by the Inspector General in the case of the Treasury and Salt Departments, and partially in that of the Sea Customs, the Board would submit that he can best complete the work for the Sea Customs Department also. Otherwise, confusion and inconvenience will inevitably result in both offices from the Board undertaking to complete a work in which the Inspector General has so far advanced. There is also another reason which in the opinion of the Board would seem to require that the work should be completed by the Inspector General. This Officer in his frequent tours in the districts has ample opportunities of determining the actual requirements of each district in communication with the local authorities both Revenue and Police. The Board have not this important advantage

12
will be found to meet fully the local requirements

17. Village establishments
The sums entered for this item are for the salaries of Village Officers wherever these are at present remunerated by cash payments. The collectors of some Districts have provided large sums for this item under Land Revenue as also under II. allowances to District and Village Officers in expectation of money payments being made in commutation of Service Maniums. These have been struck out by the Board, as the proceeds of the enfranchisement of the Service Inams will be formed into a separate fund, out of which the Village officers will be paid when that system comes into operation, & consequently no provision will be necessary in the Budget. The Collector of the Godavery District reports that

that when the new settlement rates are fully introduced and the present joint rent system under which the Village Officers are remunerated by deductions from the Beriz is superseded, it will be necessary to make cash payments and for this purpose he has provided a sum of Rupees 11732 which has been retained by the Board.

II The Acting Collector of Tanjore estimated the large sum of Rupees 284777 for the Village establishments in his District, and having been called upon by the Board for an explanation, he reported that it included the higher rates of remuneration proposed for Vettians in his letter to the Honorable Mr. Pelly. As this is however a matter for future consideration, the increase has been struck out by the Board and a sum of only Rupees 241008 has been estimated with reference to the order of Government dated 9th August 1862 No. 1697. Slight alterations have been made in the District

to put them
a local
fund for
to some of
the Agents
1862 11/12/77

9
he told them
offered them
with G. B.

Put in motion
for for labor
man

13
and Madurai District, and in all other cases the estimates of the Collectors have been accepted by the Board without alteration.

18 Magisterial establishments - The estimates of of the Collectors under this head have been materially altered by the Board in every District. The estimates received from the Collectors did not include the changes in the establishments sanctioned by Government subsequent to their first organization and these have been provided for by the Board. These changes consist in the contemplated increase in the pay of Sub Magistrates, of Peons from Rs. 5 to Rs. 6 per month, in the addition of Sub Magistrates at some stations in Salem Bellary and Malabar, in the increase to the establishment of the Veterinary Sub Magistrate in the last mentioned District, in the additional remuneration to the Special Joint Magistrates and in an increase of pay to their establishments.

Owing

Due to these changes, the estimates of the Collectors have been revised by the Board as shown in the statement in red ink, the sums in black ink being those estimated by the Collectors themselves.

II. The Board are aware that in the order of Government dated 28th January 1862 No. 128, it was observed by them that the pay and establishments of Sub and joint Magistrates performing purely Magisterial duties should appear under Law and Justice. The Board would however submit that it will be productive of much confusion and inconvenience in the accounts to debit the salaries of this denomination of officers partly to Land Revenue and partly to "Law and Justice", and considering that $\frac{1}{5}$ of the entire Land Revenue Charges is debitable to the latter head, the Board

Board question the expediency of keeping the salaries and establishments of some of these officers distinct from the other, Mag and Taluk establishments. In the Land Revenue establishments there are many servants who perform purely Revenue duties, but as one fifth of their salaries also is charged against "Law and Justice" it appears proper unless an entire change of system be introduced that the whole Magisterial establishments under the Control of the Collectors should appear in one place under Land Revenue. Provision has accordingly been made for the salaries of all these officers under Land Revenue. In the Comptroller's Budget there is a provision of Rs 3700 under "Criminal Courts" on account of the pay of a Joint Magistrate. This has been omitted in the Board's Budget as there is provision for an Extra Assistant for the Nilgherry Hills.

This is
Law and Justice

14 Hills and for a Special joint Magistrate who is the
Magisterial Contingent:

Revenue and Sadismarad - Uniform
 provision of Rupees 300 is con-
 sidered by the Board ample and has
 accordingly been made for in
 every District to meet the
 Contingent Charges. The
 amount of Sadismarad has
 been estimated with reference
 to the standard scale to be sub-
 mitted shortly to Government
 for sanction.

20 Extra or Temporary
establishments - These have
 been estimated with reference
 to the provision made by the
 Collectors in their Bud-
 gets and the information
 available in the Board's Office
 viz.

Godavery 4,500
 Kistna 15,000
 Madras 7,000
 Malabar 13,000

15
 in connection with the general question of Tem-
 perary establishments under disposal by them.
 The amounts are large only in the Districts noted in
 the margin, and for each of the remaining Dis-
 tricts a uniform provision of Rs. 1500. is con-
 sidered ample to meet the cost of any estab-
 lishments which may be entertained for sur-
 veying Waste Lands and other temporary pur-
 poses.

I In the Godavery and Kistna Districts,
 certain establishments are at present kept up
 for the management of Estates which have
 reverted to Government from time to time,
 but a large portion of the provision made
 for this purpose will be rendered unnecessary
 when the new scale of Taluk Establishments
 is brought into operation simultaneously with
 the introduction of the new Police. In Madras
 7000 Rs. have been provided to meet the cost
 of employing Zilladars and Kurnums for the
 collection of revenue, of establishments for sur-
 veying and managing certain Amani Villages,
 and of surveying certain portions of the town of
 Madras, and also for that of any establishment
 that may be necessary to carry on the revision
 of assessment. In Malabar provision is made
 for extra establishments in connection with the
 escheated estates of the late Betutnad Rajah and
 other escheats which it is in contemplation to sell.

21. Of the several items under Sand Revenue
"Miscellaneous" estimated by the Collectors, only
 those noted in the margin are in-
 cluded in the Board's general estimate.
 The rest have been struck out as
 not

1. Travelling allowance to officers.
2. — do — do — to establishments.
3. Office rent.
4. Hire of carts for conveying records.
5. Other items.

not connected with the Revenue Department, and as appertaining properly to the head of Law and Justice.

22.

Travelling allowance.

The provision made by some of the Collectors under this head is considered by the Board to be insufficient. A few of them have on the other hand estimated more than is actually needed. The object the Board have had in view in revising these estimates is not only to correct the inequalities between the different districts and place them on a uniform footing, but also to provide ample funds to enable the officers at the head of the administration in each district to tour frequently through them. The Board attach the highest importance to this matter and believe that the progress and material prosperity and well being of any district will be in great measure proportionate to the frequency of these tours which will equally promote the interests of the State. With this view the Board have provided Travelling allowance for Collectors, their covenanted subordinates and the uncovenanted Deputy Collectors in charge of general duties and for their establishments for 8 months calculated at the authorised rates, and for the Salt Deputy Collectors and their establishments who are expected to travel more frequently, the allowance has been calculated for 10 months. The Board trust that the provision thus made will not be considered excessive, and that it will be fully availed of by the district officers.

II. As regards the number of Clerks and other subordinates who should accompany the Collectors and their Assistants on their

Can or does any other have 8 months yearly.

16.
their tours, it was directed by Government in para 22 of their order dated 20th January 1862 No. 120 that some general rules should be laid down by the Board. The Collectors were accordingly requested to report on the subject and with reference to their requirements generally, the Board have adopted the scale noted in the margin as the

No. of servants to accompany	
Collectors	34
do do Sub & Principal Assistant Collectors	20
do do Head & Special Assistant Collectors	11
do do Deputy Collectors on general duty	9
do do Salt do do	7

the margin as the maximum number of servants who need accompany the Collectors &c in their circuits. The provision made for Gungam and Viragapattam in

includes the travelling allowance of the agency establishments also under order of Government dated 20th Nov 1862 No. 2507.

23. Office rent - Hire of carts for conveying Records - These items require no special remark. The latter has been transferred to Land Revenue from B. II Miscellaneous under instructions from the Accountant General.

24. Other items - The petty Contingencies which cannot be clearly foreseen, a uniform sum of Rs. 1000 for each district has been provided under this head. The provision is moderate.

25. The Collectors of a few Districts have estimated the salaries and establishments of Town Munciffs under Land Revenue. The functions of these officers being purely judicial, their salaries

salaries ~~are~~ are not debitable to the Revenue department. They have been transferred therefore to "III. Law & Justice". The provision made by the Board under this head is based upon the revised scale which it is the intention of Mr. Kelly to submit shortly for the sanction of Govt. The particulars of the sums thus provided for each district are given at the end of the Board's estimate to enable the Secy. General to include them in his general estimate. The head under which this provision is made viz. "III. Law & Justice" is not properly one with which the Board have to deal.

26. The Collector of Ganjam has included the pay of the Samastanum Beas of the Mochery Taluk with the Land Revenue establishments. It has been struck out by the Board, as the item should be taken to the head, II Allowances and assignments under Treaties and engagements, and the Accountant General should be requested to make the necessary provision accordingly.

27. The only items of importance under this head are the establishments ~~are~~ connected with the Pearl Fishery in Sinnerelly, and with the supply of Amrendiri Coir in South Canara. It was at first anticipated that a Fishery would take place in the current official year, but the Collector has recently reported that there is no longer any prospects of this.

As

Establishment - 1000
Guard - 2328
Temporary Estab. - 5000
Contingencies - 2620
Other Items - 500
Total 13,248

As it is therefore not improbable that a fishery may be held in the ensuing official year 1863/64, the Board have made the Budget provision noted in the margin to meet this possible contingency. The amount is very moderate as compared with the expenses of the last fishery, but is considered sufficient to conduct one on a small scale.

II. The other item "Amrendiri Coir" calls for no remark, except that the establishment estimated by the Collector at Rs 1390 has been reduced to Rupees 1100 according to the sanction.

III. In the Pootna and Madras Districts certain Miscellaneous establishments amounting to Rupees 892 and 410 respectively are estimated under this head, the former consisting of those for the Collection of bapnuts and for the Dini and Repalli jungles, and the latter of those for the Roshum Bagh and Sriharicotta jungle.

Establishment - 660
Working Charges - 700
Total - 1360

IV. The provision of Rupees 1360 by the Collector of Coimbatore for the Sandalwood Establishment in his District and for the working charges, has been struck out by the Board, as the charge appertains properly

properly to the "Forest Conservancy Department." The
Accountant General should be requested to provide
accordingly in the Budget of that Department.

28. Establishments &c under this head & Alharry
occur in the town of Madras only, the revenues from
this source being nowhere else under the direct manage-
ment of Government. The only alteration made in the
Collector's Estimate was in the "Contingent Charges" and
"Other items," for each of which the Board have estimated
Rupees 300 and 500 respectively instead of
Rupees 161 and 10 entered by the Collector.

29. Under this head are included the salaries, etc. Income Tax
Establishments &c of the Presidency Income Tax Commissioners' Office. These have been adopted by the Board as given in
the Estimate received from the Commissioners' Office. The
District Establishments have been all estimated by the
Collectors according to the scale finally sanctioned by Govern-
ment, and consequently no alterations are necessary. The only
material addition made by the Board is in the item "Ministerium
fies" and "Other items," for the former of which a sum of Rupees 100
is estimated for each District wherever the Collector's Estimate contained
no provision of the kind, and for the latter Rupees 300 to meet
petty contingencies.

30. The salary of the Deputy Collector of the Madras Sea Customs III. Customs
Office is estimated at the increased rate of pay Rupees 700 per month Sea Customs
recently sanctioned. The Establishments have been all estima-
ted correctly according to the new scale, and only
in Tanjore have the Board found it necessary

grant of 1861/62. The provision
now made for these Districts
is intended for the Machines
to be kept in reserve, and as
these cannot be met from the
previous grant though funds
are available, the present
provision has been found to
be necessary.

V. Charges for delivering Salt
to French Government. This item
amounts to Rupees 3500 and
occurs only in South Arcot.

VI. Travelling allowance.
As already observed, Travelling
allowances to officers and
Establishments under this
head have been calculated
for ten months at the
authorized rates.

VII. Office or Godown rent.
This is an unimportant item
and amounts to Rupees 262
in

in three Districts.

VIII. The sum of Rupees 21,000 provided by the Collector of Ganjam for digging trenches round the Salt Pans and of Rupees 7000 estimated by the Collector of the Pisto District for the erection of a Salt Kacheri and for raising certain platforms have been struck out by the Board, as the charges appertaining to the Public Works Department and should accordingly be included in the Budget of that Department.

IX. Other Items. A sum of Rupees 700 has been estimated for each District, and where the sums provided by the Collectors exceeded that limit, they have been reduced to it.

Under

15
VI Stamps. 33.

Under
this head
the sum of
Rupees 10,000
are

19
Under this head are included the Salaries, Establishments &c. of the Office of the Superintendent of Stamps at Madras, and the allowance and Establishment of the Assistant Master for the Stamping Department. The Establishment employed for selling Postage labels is also included under this head under the orders of Government dated 15th September 1802. N^o 1837. Discount or Commission on sale of Stamps has been calculated at 4% on the estimated Receipts and that on additional Stamps at 0 $\frac{1}{4}$ %, so that there may be ample funds to meet this charge.

II. Contingencies and Sundryward. Some of the Collectors estimated nothing for these contingencies and the Board have provided Rupees 50 uniformly for each District which they doubt not will prove sufficient.

III. Other items. The Estimates of the Collectors were raised to Rupees 200 whenever they were lower than that sum.

IV Miscellaneous. 34.

This head is intended for the various Miscellaneous payments of the Revenue Department.

II. The sums estimated by the Collectors for the marginal items varied considerably in different Districts. In Trichinopoly it was as large as Rupees 3000 while in Madras and Tinnevely it

1 Charges for cement.
2 being drawn with
in the District.
3 Guards for the Court
of 50

it was no more than Rupees 370 and 400 respectively. The Board are not satisfied that such marked differences could properly result from the special circumstances of the respective Districts and they have accordingly provided a sum of Rupees 1000 for each District on account of each of the two items which they consider sufficient.

III. Charges for remitting Treasure from District to District and from the Districts to the Government Treasury at Madras have been estimated by the Collectors partly under this head and partly under FIX Miscellaneous. They have been struck out from this head by the Board as appertaining more properly to the latter head and are not included in the Board's General Estimate, as the Accountant General has intimated that the necessary provision for the purpose will be made by his office. The Estimate furnished by the Inspector General of Mofussil Police provides for the cost of guards to accompany all Treasure remittances. Out of the provision so made a sum of Rupees 1000 has been transferred to BIV Miscellaneous on account of guards for escorting Treasure within the District and the remainder being debitable to FIX Miscellaneous the same to be provided under it for each District are

Districts.	Rs.
Gangam	445
Vizagapatam	445
Gollavery	445
Tutic	445
Nellore	445
Madras	445
North Arcot	445
South Arcot	445
Tanjore	445
Trichinopoly	445
Madurai	445
Immerelly	650
Coinbatore	445
Salem	445
South Canara	445
Malabar	445

are given in the margin to enable the Accountant General to provide accordingly.

IV. Law charges of the Revenue Department. Where the Collectors Estimates under this head were less than Rupees 500, they have been raised to that sum.

V. Agricultural Exhibitions. Only in Nellore and Immerelly have the Government ordered exhibitions to be held and a provision of Rupees 4000 for each is accordingly made.

VI. Purchase of Type and repair of Press Materials. It was proposed by the Board and approved by Government in their Proceedings dated 23rd September 1862 N^o 2067 that the proceeds of work done by Government Printing Presses including subscriptions to the District Gazette should be brought to the credit of the general Revenues and that a discretionary fund of Rupees 1000 should be placed at the disposal of each Collector to meet charges connected with the Presses such as the purchase and repair of Press materials and the employment of Extra hands occasionally when pressure of work might render the ordinary establishment unequal to the demand. Under this authority the Board have struck out all the printing charges which the Collectors have estimated under

General

several heads and provided a sum of Rupees 1000 for each District under IV Miscellaneous.

VII. Service Telegrams. The provision for this item made by some Collectors was very small and it has been raised to Rupees 200 wherever it was less than that amount.

VIII. District Supply Establishment. They have been estimated by the Board with reference to the scale sanctioned by Government and it will be seen that except in Gangan and Gostavery the District Estimates of this item have been materially altered by the Board.

IX. As in all other cases the Ladies' Ward under this head also is entered with reference to the Standard Estimate.

X. Cost of Rain Gauges. The Government Astronomer having reported that the rain gauges at present in use in the Collectories are not calculated to indicate the rain fall correctly and that they should be constructed on an improved principle to answer the purpose properly, the Board have estimated Rupees 150 for each District as the probable expenditure for this purpose.

XI. Cloth for Pons belts &c. The cost of this item was in 1862/63 included in the Budget of the Board's Office, but as

Salt.

Government by Mr. Kelly.

47. There is a large increase under the head of Establishment which is caused by the entry of the revised scale about to be submitted to Govt. and of the provision for Police funds according to the estimate furnished by

Mr. Robinson. On the whole however there is a small decrease of Rs. 2743, the provision made for the purchase of salt for 1863/64 being much smaller than that for 1862/63.

Stamps.

48. In 1862/63, Commission on Sale of Stamps for general and judicial purposes was calculated at 3% on the Estimated Receipts and for adhesive stamps at 4 Annas for every 9 Rupees while for 1863/64, the same has been computed at 4% for the former and 6 1/4 for the latter, so that ample funds may be available for the payment of the Commission.

49. As was done in the case of Receipts, another Estimate has been prepared in the form required by the Accountant General comparing the Charges of 1863/64 with those of 1862/63, and is herewith submitted.

(True & correct)

L. Anderson.

To J. D. Sim Esq.
Secretary to Government.

Secretary

R. D.

No: 3 December 1861 No 8-9
 - 29th September 1861 " 517-518
 - 26th August 1861 " 104-105
 - 11th September 1861 " 104-105
 - 11th April 1862 " 290-291
 - 16th June " " 224-225
 - 26th " " " 396-397
 - 2nd July " " 135-36
 - 9th August " " 120
 - 20th September " " 48-49
 - 15th " " " 286-287
 - 23rd " " " 436-437
 - 14th October " " 187-188
 - 18th " " " 225-226
 - 28th November " " 2507
 - 3rd December " " 2551

1862.
 Revenue Department
 Pro: of Govt for Decr 3378.
 Proceedings of the
 Board of Revenue

Dated 8.
 Decr 8 } December 1862
 Recd 9th

E. L. sent to the
 Accts Genl
 3rd Dec/62.
 N. 2699.

From B of Revenue of 23 July 63
 C No 47/6

Submitting Budget
 Estimate of Charges for
 1863/64 with explanatory
 remarks.

N. 2635
 Ordered to lie over
 18 Dec/62.

N. 264 & 265