M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2699 Press Mis.

387

Dated 31—12—1902

Not to be folded or roughly handled

No. 387. *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Dated 31st December 1862, No. 2,699.

Read again Proceedings of the Board of Revenue, 8th December 1862, No. 8,011, and recorded in Proceedings of Government, dated 18th December 1862, No. 2,635 :—

1. The Budget of charges for 1863-64 submitted by the Board of Revenue with their Proceedings above recorded has been very fully and carefully examined by them. The Government will therefore only remark on such items as specially require notice from them.

2. The Board have included in this Budget the charges of the Presidency Income Tax Commission for 1863-64, but as the Government have in the Order dated 3rd December 1862, No. 2,531, disposed of the separate Budget received from the Commissioners, the Accountant General will be guided by the instructions therein contained.

"Refunds."—2. This item from its nature is not capable of accurate estimate and necessarily varies from year to year, so that even the actual disbursements of past years do not afford a certain basis of calculation. In the current year's Budget the amount required was estimated at Rupees 3,90,580; for 1863-64 the Board have provided only Rupees 1,78,700, but in one District alone they have struck out Rupees 24,000 from the Collector's Budget solely because the Collector omitted to explain why so large a sum was likely to be required. This omission on the part of the Collector is very reprehensible, but the Government can scarcely suppose that the entry of Rupees 27,000 was made by him without good cause. The Government do not think it safe to provide a less sum than two lacs or Rupees 1,90,580 less than in last year.

3. The provision of 64,700 Rupees for "Customs Drawback" is approved.

4. The attention of the Accountant General will be called to the latter part of Clause IV, paragraph 3 of the Board's Proceedings wherein they point out that provision should be made in another part of the Budget for compensation to be paid to certain Zemindars on account of the abolition by Government of the Moturpha tax formerly collected by them. Compensation in the form of a reduction of the Peishcush as proposed by the Board is the best and simplest plan, and measures should be taken with this view as soon as possible.

Land Revenue Charges. *Board of Revenue.*—5. The increase of Rupees 8,097 on account of the establishment of the Board of Revenue is owing partly to the incorporation of the separate office of the Reporter of External Commerce with that of the Board of Revenue, and partly to the addition of Rupees 250 per mensem or Rupees 3,000 per annum with a view to strengthen the Board's Account Department. The Government are aware that the Budget system and the Audit of Bills have entailed additional work on that Department, and they will therefore retain this sum pending sanction in the usual course. The sum of Rupees 5,500 entered under contingencies against the actual charge of Rupees 1,880 in 1861-62 and the estimate of Rupees 1,800 in 1862-63 is very large. The Government consider 2,000 Rupees ample. So again with reference to the actual charge of 1861-62 the sum entered under "Batta and Travelling allowance to establishment" will be reduced from 800 to 500 Rupees. The sum of Rupees 1,500 for Telegraph Messages is also large, it will be reduced to 1,000 Rupees. The net amount passed for the Board of Revenue will be Rupees 2,45,130 which is still Rupees 8,130 above the estimate of the current year.

G. O. 11th April 1862, No. 812.

Collectors and other Covenanted and Military Officers in the Revenue Department.—6. The total amount entered in the Budget for the salaries of those Officers, is Rupees 10,84,150 against Rupees 10,69,550 passed in the Budget for 1862-63. The Board state that the salaries of the Covenanted, &c., European Officers in Ganjam and Viz gapatam are given as provided for in the Collectors' estimates as the Board have not in their records the orders of Government under which some of the appointments held by them were created. The Board probably allude to the Assistant in Jeypore, but his salary is debited to "Law and Justice." They will however be furnished with the Judicial orders noted in the margin. The Government observe that in place of Rupees 6,300 entered for an Assistant in Vizagapatam in the Budget for 1862-63, the Collector has without apparent reason entered Rupees 8,800 in that for 1863-64. The Collector of Ganjam also has estimated Rupees 44,300 for his subordinates, a sum apparently much too large, as the sanctioned pay of a Sub-Collector and two Head Assistants is only Rupees 31,600. The Accountant General will revise these two estimates. The total sum passed for the Covenanted Staff is Rupees 10,81,650, subject to such changes as the Accountant General may make in Vizagapatam and Ganjam.

	Rs.
Collectors	5,42,200
Sub do.	2,24,000
Head Assistant do.	1,67,200
Assistant do.	1,37,700
Regimental allowance of do.	13,050
Total...	10,84,150

21st September 1861, No. 1,192.
22nd July 1862, No. 1,154.

Deputy Collectors.—7. The salaries of the Deputy Collectors employed in the Land Revenue Department amount in the aggregate to Rupees 1,72,800 as shown in the Order of Government, dated 2nd July 1862, No. 1,436. The sum entered in the Budget is Rupees 1,78,800 or 6,000 Rupees in excess. This increase is nominal inasmuch as it is a transfer from Salt to Land Revenue as explained by the Board.

Huzúr Establishment.—8. The sum of Rupees 6,33,492 entered under this head exceeds the estimate of 1862-63, Rupees 6,17,358 by Rupees 16,134. This is ascribed by the Board to additions recently made to certain establishments in the course of Mr. Pelly's revision. Mr. Pelly will be requested to close his revision as soon as possible and submit his final Statement.

Huzúr Contingencies.—9. The estimate of Rupees 19,000 for 1863-64 against the estimate of Rupees 12,150 shows an increase of Rupees 6,850. This is owing to the uniform entry of Rupees 1,000 for each District. The average provision made in 1862-63 for each District was Rupees 639 and there has been no complaint, as far as the Government are aware of its insufficiency. Considering how long the Budget system has been in operation, the Government have a right to expect that all ordinary charges have been duly provided for under appropriate heads, and consequently the allowance for petty items may be reduced. The Government therefore deem an uniform provision of 500 Rupees sufficient. The total sum will then be Rupees 9,500.

Huzúr Saderwarid.—10. Under this head there is an increase of Rupees 13,573. But as the Board state that the Saderwarid estimates (to be separately submitted) have been carefully and specially revised, the Government will not at present interfere with the entries.

	Rs.
1862-63	33,496
1863-64	47,069
Increase	13,573

Medical Charges.—11. The large sum entered under this head in the Budget for 1862-63, was specially noticed by Government in their Order dated 28th January 1862, No. 128, paragraph 19, as including many items not debitable to the Revenue Department, and the Board were requested to ascertain and report on the proper charge against each District in order that the necessary transfers might be made. The Board in their reply dated 27th October 1862, No. 7,102, not having given sufficient information on the subject, were requested to furnish a fuller report. They have now, in communication with the Inspector General of the Medical

Department, entered in the Budget now before Government only those charges which are properly debitable to the Revenue Department, and the result is a reduction of more than half the sum entered in the Budget for 1862-63. The sum of Rupees 30,833 entered in the Budget for 1863-64, provides also for the cost of country medicines and 10 per cent. for contingencies. The attention of the Accountant General and the Inspector General of the Medical Department will be called to Clause II, paragraph 12 of the Board's Proceedings in which they explain that the provision made for *Medical Stores* by some of the Collectors has been omitted under the impression that it will be included in the Inspector General's separate Budget.

	Rs.
1862-63	72,590
1863-64	30,833
Decrease	41,757

Police Guards.—12. The proposed charge of Rupees 1,34,882 is little above the estimate of Rupees 1,32,560 for 1862-63 and is stated to have been most carefully prepared by the Inspector General of Police. The Government therefore pass it. It is not clear from the Board's Proceedings whether 10 per cent. has been added for contingencies; if not they will give the necessary information to the Accountant General so that an addition may be made before the Budget is finally closed. The Board state that the orders of Government sanctioning the establishment of Guards for the Treasury and Salt Departments of every District do not appear to have been fully communicated to them. Some of these were passed in the Judicial Department. The Board will however procure from the Inspector General a memorandum of the dates of the several orders and report which of those are wanting to complete their records.

13. The Board in Clause VI, paragraph 13 of their Proceedings request that as an exception to the Order in the Judicial Department, dated 23rd June 1862, No. 969, ruling that "the duty of obtaining Government sanction" for Police watchmen "will properly devolve on the Department employing the Guard," the Inspector General may be instructed 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. This portion of the Board's Proceedings will be communicated to the Inspector General who will meet the Board's wishes if he can conveniently do so.

Talook Establishments.—14. The proposed charge under this head amounts to Rs. 10,68,528 against the estimate of Rupees 10,25,914 for 1862-63. The increase of Rupees 42,614 is owing chiefly to the necessity of raising the pay of Peons from 5 to 6 Rupees. The Government presume from paragraph 14 of the Board's Proceedings that the Budget as revised by them includes that portion of the joint Revenue and Police establishments which will hereafter be displaced by the new Police.

Talook Saderwarid.—15. The entry under this head, Rupees 80,314, shows a decrease of Rupees 6,286 below the estimate of 1862-63. The former is the aggregate of the separate Saderwarid estimates specially revised by the Board and will be retained subject to the orders which the Government may pass on their estimates.

	Rs.
1862-63	86,600
1863-64	80,314
Decrease	6,286

Talook Contingencies.—16. The uniform provision of Rupees 500 for each District is approved. The total passed is Rupees 9,500 against the estimate of Rupees 6,750 in 1862-63.

Village Establishments.—17. The cash payments made to these establishments in several Districts were altogether omitted from the Budget for 1862-63. A Supplemental Budget was therefore submitted by the Board and passed by Government in their Order dated 30th instant, No. 2,698. The sum entered by the Board, viz., Rupees 3,76,620 is approved. They have correctly struck out the large sums entered by some of the Collectors for money payments to be made hereafter in commutation of service Maniems, as the proceeds of the enfranchisement of these Ináms will be formed into a separate fund for those payments.

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18. The entry of Rupees 2,41,000 in Tanjore is the cost of the revised Village Establishment recently sanctioned by Government but not yet carried out. The available assets in the form of sanctioned cash payments, Inám lands, Fees and Local Cesses amount to Rupees 2,53,000. The provision in Malabar of 84,000 Rupees is wholly covered by a 10 per cent. cess levied in addition to the Government Assessment and included in the Revenue receipts. In both these Districts the sums realized from Inâms, Fees, and Cesses should certainly be excluded from the Imperial Revenue and be separately shown, as a set off against the charges. The Accountant General will adopt this course, if he can do so without delaying the transmission of the Budget beyond the appointed time. In South Canara there have never been any grants of Inám lands or Fees and the village Officers have always been paid out of the Revenue, which of course is all the larger for not being subject to such deductions. The entry for the Godavery District of Rupees 11,732 is provisional and dependent on further orders from the Government.

G. O. 9th August 1862, No. 1,697, Rev. Dept.

Magisterial Establishments.—19. The sum passed in the Budget for 1862-63 was Rupees 1,90,232, for the Sub-Magistrates and their establishments and contingencies. That entered in the Budget for 1863-64 is Rupees 2,47,231.* The sum entered for contingencies will be reduced to Rupees 2,850 at 150 Rupees for each District. The other items are approved. The increase of Rs. 54,149 is large, but is owing to the several additions and alterations recently sanctioned in the course of Mr. Pelly's revision.

	Rs.
* Sub-Magistrates	2,32,824
Contingencies	5,700
Saderwarid	8,707
Total	2,47 231

20. The Government in paragraph 16 of their Order dated 28th January 1862, No. 128, observed that no advantage is to be gained by keeping this establishment distinct from the other Talook establishments and desired that both might be blended. The Board have not complied with this Order, and there is no explanation for the omission. They will adopt the course prescribed by Government in their future Budgets.

21. The Government do not understand what Officers the Board allude to under the designation "Special Joint Magistrates." The allowances of the Military Joint Magistrates in Cantonments and on the Neilgherries are debitable to "Law and Justice" and if the Board refer to these Officers their allowances must be excluded from the Revenue Budget by the Accountant General,

Vide Judicial Order, dated 30th August 1862. No. 1,419.

Temporary Establishments.—22. The provision of Rupees 62,000 for these establishments against the estimate of Rupees 41,381 in 1861-62 is large. But as all these establishments are, or will be entertained only under separate specific sanction and the Board appear to have carefully examined the Collectors' estimates, the Government will not interfere with the entries. A portion of the increase is however owing to the extra establishments which will be necessary for carrying on the revision of Assessment in Madras, and the sale of the escheated Estates of the late Betutnád Rajah in Malabar.

Travelling Charges.—23. The Board have calculated the item "Travelling Charges" upon the presumption that the Collectors and their subordinates will travel for eight months in the year. Their estimate therefore amounts to Rupees 1,78,118 in the place of Rupees 1,18,284 fixed by Government in their Order dated 28th January 1862, No. 128, paragraph 22. The Government attach great importance to the circuits of the Collectors, but it is impossible for a Collector to be travelling for eight months without prejudice to important duties especially in the Magisterial Department. With proper activity six months' travelling is ample and it is useless to swell the estimates with provision for more.

	Rs.
Officers	82,350
Establishments	82,468
Hire of carts	13,300
Total	1,78,118

The Government are aware that in some Districts the sums entered for travelling allowances in the Budget of 1862-63 proved insufficient, but the total sum allowed for the Presidency will, they doubt not, prove ample. Under these circumstances the Government resolve to reduce the sum entered by the Board to Rupees 1,25,000 inclusive of the travelling charges of the Agency establishments in Ganjam and Vizagapatam. The Board will furnish to the Accountant General a Memorandum distributing this sum among the several Districts. The Government remark that the number of servants to accompany the Collector and Sub-Collector on their circuits as fixed by the Board appears to be unnecessarily large unless it includes Peons.

24. The Board have properly omitted from "Land Revenue" the estimates of some of the Collectors for the salaries and establishments of Town Moonsiffs. As these Officers duties will be purely Judicial their salaries are not chargeable to the Revenue Department. Orders will be passed on the subject in the Judicial Department. The attention of the Accountant General will be called to paragraphs 25 and 26 of the Board's Proceedings.

25. The total land Revenue charges passed by Government is Rupees 44,26,239.

Sayer.—26. The estimate under this head amounting to Rupees 32,560 against the estimate of Rupees 43,542 for 1862-63 needs no particular remark. The large decrease is owing to the Pearl Fishery establishment and charges in Tinnevelly having been reduced from Rupees 20,742 to Rupees 12,248 in consequence of the unfavorable state of the banks.

27. The Budget of the Conservator of Forests has already been reviewed and transmitted to the Accountant General. That Officer will be requested to enter therein Rupees 1,360 on account of the Sandal-wood establishment in the Coimbatore District struck out by the Board from their Budget.

Abkarry.—28. Charges under this head occur only in one District, Madras. They amount to Rupees 1,82,624. The Abkarry establishment having recently undergone revision requires no particular notice. The cost of Columbo Arrack and other charges should however be increased, the Government having added 50,000 Rupees to the Collector's estimate of receipts. They therefore resolve to raise the present estimate to Rupees 1,95,000, of which Rupees 1,72,000 are for the purchase and manufacture of Arrack.

Income Tax.—29. The estimate under this head amounts to Rupees 34,489 exclusive of the provision made for the Presidency Income Tax Commission. The establishments under this head have been very recently revised and need no notice at present. The sums entered for contingencies and other charges are also moderate.

Customs.—30. The estimate both under Land and Sea Customs amount to Rupees 1,96,535 against Rupees 1,80,422 for 1862-63. The greater portion of the increase seems under Land Customs and is owing, the Board remark, to the revision made by Mr. Pelly and about to be submitted to Government. The Sea Customs establishments have been recently revised. The Board have entered various sums under the heads noted in the margin amounting in all to Rupees 20,455* against Rupees 9,546 passed in the Budget for 1862-63 under the simple head of contingencies. The Board's estimate of "other items" requires revision. The Government consider Rupees 2,400 for the Sea and 600 for the Land Customs sufficient, and therefore pass the sums noted in the margin, amounting in all to Rupees 1,92,635. The Board will distribute this sum among the several Districts. The provision made for the Land Customs Establishment under which head the greater portion of the increase occurs will be retained in the Budget provisionally pending the sanction of the revised scale which

	Rs.
Sea	1,69,165
Land	27,870
Total	1,96,535

	Sea.	Land.
* Contingencies	3,630	740
Saderwarid	2,174	422
Office Rent	884	..
Guards	5,405	..
Other Items	6,000	1,200
Total	18,093	2,362
	20,455	

	Sea.	Land.
Salaries and Establishments	1,51,072	25,308
Saderwarid	2,174	422
Office Rent	884	...
Guards	5,405	...
Contingencies	3,630	740
Other Items	2,400	600
	1,65,565	27,070
Total	1,92,635	

18. The entry of Rupees 2,41,000 in Tanjore is the cost of the revised Village Establishment recently sanctioned by Government but not yet carried out. The available assets in the form of sanctioned cash payments, Inám lands, Fees and Local Cesses amount to Rupees 2,53,000. The provision in Malabar of 84,000 Rupees is wholly covered by a 10 per cent. cess levied in addition to the Government Assessment and included in the Revenue receipts. In both these Districts the sums realized from Ináms, Fees, and Cesses should certainly be excluded from the Imperial Revenue and be separately shown, as a set off against the charges. The Accountant General will adopt this course, if he can do so without delaying the transmission of the Budget beyond the appointed time. In South Canara there have never been any grants of Inám lands or Fees and the village Officers have always been paid out of the Revenue, which of course is all the larger for not being subject to such deductions. The entry for the Godavery District of Rupees 11,732 is provisional and dependent on further orders from the Government.

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20. The Government in paragraph 16 of their Order dated 28th January 1862, No. 125 observed that no advantage is to be gained by keeping this establishment distinct from the other Talook establishments and desired that both might be blended. The Board have not complied with this Order, and there is no explanation for the omission. They will adopt the course prescribed by Government in their future Budgets.

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27. The Budget of the Conservator of Forests has already been reviewed and transmitted to the Accountant General. That Officer will be requested to enter therein Rupees 1,360 on account of the Sandal-wood establishment in the Coimbatore District struck out by the Board from their Budget.

Abkarry.—28. Charges under this head occur only in one District, Madras. They amount to Rupees 1,82,624. The Abkarry establishment having recently undergone revision requires no particular notice. The cost of Columbo Arrack and other charges should however be increased, the Government having added 50,000 Rupees to the Collector's estimate of receipts. They therefore resolve to raise the present estimate to Rupees 1,95,000, of which Rupees 1,72,000 are for the purchase and manufacture of Arrack.

Income Tax.—29. The estimate under this head amounts to Rupees 34,489 exclusive of the provision made for the Presidency Income Tax Commission. The establishments under this head have been very recently revised and need no notice at present. The sums entered for contingencies and other charges are also moderate.

Customs.—30. The estimate both under Land and Sea Customs amount to Rupees 1,96,535 against Rupees 1,80,422 for 1862-63. The greater portion of the increase seems under Land Customs and is owing, the Board remark, to the revision made by Mr. Pelly and about to be submitted to Government. The Sea Customs establishments have been recently revised. The Board have entered various sums under the heads noted in the margin amounting in all to Rupees 20,455* against Rupees 9,546 passed in the Budget for 1862-63 under the simple head of contingencies. The Board's estimate of "other items" requires revision. The Government consider Rupees 2,400 for the Sea and 600 for the Land Customs sufficient, and therefore pass the sums noted in the margin, amounting in all to Rupees 1,92,635. The Board will distribute this sum among the several Districts. The provision made for the Land Customs Establishment under which head the greater portion of the increase occurs will be retained in the Budget provisionally pending the sanction of the revised scale which

	Rs.
Sea	1,69,165
Land	27,870
Total	1,96,535

	Sea.	Land.
Contingencies	3,630	740
Saderwarid	2,174	422
Office Rent	884	..
Guards	5,405	..
Other Items	6,000	1,200
Total	18,093	2,362
	20,455	

	Sea	Land.
Salaries and Establishments	1,51,072	25,308
Saderwarid	2,174	422
Office Rent	884	...
Guards	5,405	...
Contingencies	3,630	740
Other Items	2,400	600
	1,65,565	27,070
Total	1,92,635	

Mr. Pelly is about to submit. Any further sum which may be required for Guards will come out of the Reserve in B IV, Miscellaneous (G. O. Financial Department, 18th December 1862, No. 880).

Salt.—31. The sum entered by the Board under this head, viz., Rupees 18,41,233 against Rupees 17,94,501 in the Budget for 1862-63 appears moderate and is passed. The increase is owing to the inclusion of Rupees 1,33,284 for "Guards." Of the 18½ lacs entered, 14½ are manufacturing charges or for the provision of Salt.

Stamps.—32. The Board provide for a charge of Rupees 1,69,316 against Rupees 97,707. The main cause of increase is the entry of a sum of Rupees 50,000 for water-marked paper, for which no provision was made in 1862-63. The item Rupees 1,800, salary of Mint Master, must be omitted, as the Supreme Government have disallowed it. The total sum passed is thus Rupees 1,67,516 which it is observed includes the pay of some servants employed in selling postage labels.

B IV, Miscellaneous.—33. Under this head, the Board's estimate is Rupees 2,41,009 against Rupees 1,49,150 in 1862-63. The charge for remitting Treasure within the Districts is estimated at Rupees 19,000 or Rupees 7,680 more than in the current year. The estimates of the Collectors varied so greatly without apparent reason, that the Board have been obliged to set down an average sum of Rupees 1,000 for each District. The Board have allowed a similar sum for Guards to escort these remittances. The Government have no means of checking these items, and must therefore simply allow them to stand. The provision for Law expenses, Rupees 21,800, must for the same reason be passed. The provision for printing Presses, Rupees 19,000, is apparently large, but the allowance of Rupees 8,140 in the estimate of 1862-63 was *in addition* to the earnings of the Presses which then formed a Special Press Fund; whereas in 1863-64 these earnings will merge in the general revenue. The estimate is therefore passed.

34. The item District Post amounts to the large sum of Rupees 1,13,882 or Rupees 34,227 more than the corresponding item in the current year's Budget. The Postal Establishment has lately been carefully revised and is now under the consideration of the Supreme Government. The entry is therefore passed.

35. The Government do not understand the item "Saderwarid" under this head, and as provision is made for a similar charge in each Department, no provision is necessary here.

36. The allowance of Rupees 9,500 for other items may also be omitted as a reserve of Rupees 25,000 will be entered under B IV, with reference to G. O., Financial Department, dated 18th December 1862, No. 880.

37. The total of the Budget as passed in this Order amounts to Rupees 74,07,914 against Rupees 69,50,109 in the Budget for 1862-63, as shown in the annexed comparative table. The increase over 1862-63 is 4,57,000, but of this 3,76,000 is on account of Village Establishments omitted by mistake from the Budget of 1862-63, making allowance for this, the increase in 1863-64 is 80,000 Rupees.

	Rs.
E—Works of Internal Improvements...	39,471
F—VII Superannuation and Retired allowances. Gratuity to public servants	13,800

38. The entries under the heads noted in the margin need no particular notice. The first provides for charges connected with Travellers' Bungalows and Native Choultries and other minor charges, and the second for gratuities to discharged public servants.

39. The attention of the Accountant General will be called to paragraph 37 of the Board's Proceedings in which they specify certain special establishments and Municipal payments to be entered in other parts of the Budget. With the exception perhaps of the item "G, Taliaries in Madras" none of the items mentioned by the Board, if rightly designated, are connected with the Revenue Department.

40. Throughout this Order and in the annexed Statement the Government have taken for comparison the sums passed by them in the Order dated 28th January 1862, No. 128, reviewing their Budget for 1862-63. They are in most cases nearly the sums entered in the Budget sent to the Government of India and passed by them. The Government have deemed it proper thus to exclude the subsequent corrections made by the Board of Revenue as they understand that the Accountant General will not enter in the Budget for 1863-64 any sum in the column for 1862-63, which has not been passed by the Government of India and in that case the differences which the Budget will show will greatly differ from those given in the Board's Proceedings inclusive of the Supplemental Budget.

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

Statement of items passed for the Budget of Charges for 1863-64 *in the Revenue Department.*

Items.	Budget of 1862-63 as passed by Government.	Budget of 1863-64 as now passed.	Increase.	Decrease.
Allowances Refunds and Drawbacks.	Rs.	Rs.	Rs.	Rs.
Refunds	3,90,580	2,00,000	...	1,90,580
Drawbacks...	65,050	64,700	...	350
Total...	4,55,630	2,64,700	...	1,90,930
Land Revenue.				
Board of Revenue...	2,37,000	2,45,130	8,130	...
Collectors and other Covenanted Officers...	10,69,550	10,81,650	12,100	...
Deputy Collectors...	*1,72,800	1,78,800	6,000	...
Huzúr Establishments...	6,17,358	6,33,492	16,134	...
Do. Contingencies...	12,150	9,500	...	2,650
Do. Saderwarid...	33,496	47,069	13,573	...
Medical Charges	72,590	30,833	...	41,757
Police Guards...	1,32,560	1,34,882	2,322	...
Talook Establishments...	10,25,914	10,68,528	42,614	...
Do. Saderwarid...	86,600	80,314	...	6,280
Do. Contingencies...	6,750	9,500	2,750	...
Village Establishments...	...	3,76,620	3,76,620	...
Magisterial Establishments... ...	1,90,232	2,44,381	54,149	...
Temporary Establishments... ...	41,381	62,000	20,619	...
Travelling Charges...	1,18,284	1,25,000	6,716	...
Other items...	1,32,739	98,540	...	34,199
Total...	39,49,404	44,26,239	5,61,727	84,892
Sayer...	43,542	32,560	...	10,982
Abkarry...	2,24,653	1,95,000	...	29,653
Income Tax...	55,100	34,489	...	20,611
Customs...	1,80,422	1,92,635	12,213	...
Salt...	17,94,501	18,41,233	46,732	...
Stamps...	97,707	1,67,516	69,809	...
Miscellaneous...	1,49,150	2,53,542	1,04,392	...
Grand Total...	69,50,109	74,07,914	7,94,873	3,37,068
		Net Increase.	4,57,805	

* As revised in the Order of Government, dated 2nd July 1862, No. 1,436.

Put some thing like this into Budget Report: or we shall have Others

The entry of Rs. 241000 in Tanjore is the cost of the revised Village Establishment recently sanctioned by G.O.G. dated 62 No 1697 RD. but not actually carried out.

The available additions in the Salaries of Inam lands Fees & Local Cesses amount to Rs 253000 principally

The entry in Malabar of 84000 Rs is wholly covered by an 10 per cent

levied in addition
to the poll assessment
and included in
the license receipt.

~~It seems that the~~
~~point that is in dispute~~
~~in both these cases is~~
the limit realized
from "Liquors" Yet,
I cannot think it can
properly be excluded
from the Imperial
Revenue by the Legislature

shewn, as a set
off against the charges.
The Act just will
admit of this construction; if
he can without de
ciding the question
of the Brandy beyond
the appointed limit
otherwise the fact of
the charges being met
as above explained
will be sufficient in
Sir J. Carnac
these cases

Revenue Department
No. 2699.

Proceedings of the Madras Government.—
Under date the 31st Dec/62.

Read again Proceedings of the Board of Revenue, 8th December 1862 No. 8,011 and recorded in Pro: of Government dated 18th December 1862 No. 2,635.

The Budget of charges for 1863/64 submitted by the Board of Revenue with their Proceedings above recorded has been very fully and carefully examined by the Government. The Government will therefore only remark on such items specially as require notice from them.

2 The Board have included in this Budget the charges of the Presidency Income Tax Commission for

I trust for the future Exercise the enterprise of this Presidency I am anxious to get it out soon. I have not been able to get the actual Expenditure of 1862/3 The Accountant General will supply them in the printed Budget.

I propose taking a "reserve" of 25,000 Rs. for perhaps a little more - under the recent order of the Supreme Govt.

J. D. S.

W.P.

leaving any part of the Income Taxes in Force and the Village Officers have also of Course in part of the Rent which of Course is all the larger for not being subject to such deductions.

The entry in the Judiciary of Rs 11,32 is purely Local & direct [illegible] as first the orders from the first

for 1863/64 but as the Government have in the order of 3rd December 1862, No. 2531 disposed of the separate Budget received from the Commissioners, the Accountant General will be guided by the instructions therein contained.

"Refunds"

2. This item from its nature is not capable of accurate Estimate and necessarily varies from year to year so that even the actuals disbursements of past years do not afford a certain basis of calculation - In the current year's Budget the amount required was estimated at Rs. 390,580 for 1863/64 the Board have provided only Rs. 178,700 but in one District alone they

5 a

have struck out Rs. 24,000 from the Collector's Budget solely because the Collector omitted to explain why so large or sum was likely to be required - This omission on the part of the Collector is very reprehensible but the Government can scarcely suppose that the entry of Rupees 27,000 was made by him without good cause - The Government do not think it safe to provide a less sum than 2 Lacs or Rupees 190,580 less than in last year - the actual Expenditure of 1861/62 having been

been

3- The provision of ₹4,700 Rs. for "Customs Draw-back" is approved.

4- The attention of the Accountant General will be called to the latter part of Clause IV paree 3 of the Board's Proceedings wherein they pointed out that provision should be made in another part of the Budget for compensation to be paid to certain Zemindars on account of the resumption by Govt. of the Moturpha tax formerly collected by them. Compensation in the form of a reduction of the Peishcush as proposed by the Board is the best and simplest plan and measures should be taken with this view as soon as possible.

5- The increase of Rs. 8097 on account of the Establishment of the Bd. of Rev. is owing partly to the increase sanctioned

Land Rev. Charges
Board of Revenue

G.O. 11th April 1862
No. 812

of the separate office of the Reporter of External Commerce with that of the Board of Revenue and partly to the addition of Rupees 250 per mensem or Rupees 3000 per annum with a view to strengthen ~~to increase the efficiency~~ of the Bd's Account Department. The Government are aware that the Budget System and the Audit of Bills have entailed additional ~~duty~~ work on that Department, and they will therefore retain this sum pending sanction in the usual course. The sum of Rs. 5,500 entered under contingencies against the actual charges of Rs. 1880 in 1861/62 and the estimate of Rs. 1800 in 1862/63 is large. Rs. 2500 (inclusive of the charges

Bd's. The Bd. will be called upon to explain the necessity of this increase. The entry of the item here merely provides funds, subsidising the Bd. to make good their case.

charges which may be necessary for removing the Office to another building) must be sufficient and that sum will be entered. So again with reference to the actual charge of 1861/62 the sum entered under "Batta and Travelling allowance to Establishment" will be reduced from 800 to 500 Rs. The sum of Rs. 1500 for Telegraph Messages is also large, it will be reduced to 1000 Rs. The net amount passed for the Board of Revenue will be Rupees 2,43,130. which is Rs. 8130 See the Estimate of the current year.

The total amount entered in the Budget for the salaries of those Officers is Rs. 10,84150 against Rs. 10,69,550 passed in the Budget for 1862/63.

The first consider 2011 Rupees.

Collectors and other Covenanted and Military Officers in the Revenue Department.

Collectors Rs	5,42,200
Sub do	2,24,000
Asst do	1,67,200
Asst do	1,37,700
Asst Allowance do	13050
Total	10,84150

The Board state that the salaries of the Covenanted & European Officers in Ganjam and Vizagapatam are given as provided for in the Collectors' Estimates as the Board have not in their records, the orders of Government under which some of the appointments held by them were created. The Board probably very likely allude to the Assistant in Jypore but his salary is completed to Law and Justice. They will however be furnished with the Judicial orders noted in the margin - The Government observe that in place of Rs. 6300 entered for an Assistant in Vizagapatam in the Budget for 1862/63, the Collector has entered Rs. 8,800 in that for 1863/64. There is no reason for this increase and the former sum will be substituted - The total

21st September/61 No. 1192
22nd July/62 — " —1154

total sum passed for the Covenanted Staff is Rs 10,81,650.

Deputy Collectors

27— The salaries of the Deputy Collectors employed in the Land Revenue Department amount in the aggregate to Rs 1,72,800 as shewn in the order of Government dated 2d July 1862, No 1436. The sum entered in the Budget is Rs 1,78,800 or 6,000 Rs in excess. This increase is nominal inasmuch as it is a transfer from Salt to Land Revenue as explained by the Board.

Huzur Establishment.

28— The sum of Rs 6,33,492 entered under this head exceeds the estimate of 1862/63, Rs 6,17,358 by Rs 16134 — This is ascribed by the Board to additions recently made to certain establishments in the course

28 These will come under the final review of pay very soon.

course of the Revision — But on the whole the Financial result of the revision as compared with the establishments employed before the introduction of the new Police will, the Government trust, be favorable. Mr Pelly will be requested to close his revision as soon as possible and submit his final statement.

Huzur Contingencies.

29— The estimate of Rs 19,000 for 1863/64 against the estimate of Rs 12150 shews, an increase of Rs 6,850. This is owing to the uniform entry of Rs 1000 for each District. The average provision made in 1862/63 for each District was Rs 639 and there has been no complaint, as far as the Government are aware of its insufficiency

insufficiency. In some of the large Districts the sums entered were as low as 100 & 200 Rs. The Government therefore deem an uniform provision of 500 Rs sufficient. The total sum will be Rs 9,500

10— Under this head there is an increase of Rs. 13,573 which is rather large - But as the Board state that the Sadermeard estimates (to be separately submitted) have been carefully and specially revised the Government will not at present interfere with the entries. And much of the increase is most probably owing to the inclusion for the first time of articles hereafter to be supplied without charge by the Superintendent of Stationery.

Considering how long the Ticket System has been in operation, they first have a right to expect that all ordinary charges have been duly provided for under their appropriate heads & Government the allowance for petty items may be reduced.

Huzoor Sadermeard.

1862/63 -	Rs. 33,496.
1863/64 -	" 47,069.
Increase.	13,573

Medical Charges.

Stationery

11— The large sum entered under this head in the Budget for 1862/63 was specially noticed by Government in their order dated 28th January 1862, No. 128, para 19, as including many items not debitable to the Revenue Department and the Board were requested to ascertain and report on the proper charge against each District in order that the necessary transfers might be made. The Board in their reply of 27th October 1862, No. 7102 not having given sufficient information on the subject were requested to furnish a full report. They have now in communication with the Inspector General

General of the Medical Department entered in the Budget now before Government only those charges which are properly debitable to the Revenue Department and the result is a reduction of more than half the sum entered in the Budget for 1862/63. The sum of Rs. 30,833 entered in the Budget for 1863/64 also provides also for the cost of Country Medicines and 10 per cent for contingencies. The attention of the Accountant General and the Inspector General of the Medical Department will be called to Cl. II para 12 of the Board's Proceedings in which they explain that the provision made for Medical Stores by some of the Collectors has been omitted under the impression that it will be included in the Inspector General's separate Budget.

1862/63 Rs. 72,590
1863/64 " 30,833
Decrease 41,757

7. Police Guards.—

12. The proposed charge of Rs. 134,882 is little above the estimate of Rupees 1,32,560 for 1862/63 and ~~the former~~ is stated to have been most carefully prepared by the Inspector General of Police. The Government therefore [illegible] ——. It is not clear from the Rs. Prop. whether 10 per cent has been added for contingencies; if not they will give the necessary information to the Accountt. Genl. so that an addition may be made before the Budget is finally closed. The Board state that the orders of Govt. sanctioning the establt. of Guards for the Treasury and Sall Depts. of every District do not appear

appear to have been fully communicated to their office- Since of these more passed in the Judicial Depttt. The Board will however procure from the Inspector Genl. a memo. of the dates of the several orders and report which of those are wanting to complete their records.—

13 The Bd. in cl. VI para 13 of their Prop. request that as an exception to the order in the Jud. Depttt. of 23d June 1862, No. 969 ruling that "the duty of obtaining Govt. sanction" for Police watchmen "will properly devolve on the Department employing the guard", the Inspector Genl.

may be instructed to complete the establt. of guards for the Sea Customs Depttt. throughout the Presidency and of any other guards which may be found necessary in particular districts. This portion of the Bds. Prop. will be† referred to the Judicial Depttt. for disposal.—

14 The proposed charge under this head amounts to Rs. 10,68,528 against the Estimate of Rs. 10,25,914 for 1862/63. The increase of Rupees 42,614 is owing chiefly to the necessity of proposal to raise the pay of peons from 5 to 6 Rs.— The Govt. presumes from para: 14 of the Bds. Prop. that the Budget as

† communicated to the Insp. Genl. who will meet the Bds. wishes if he can conveniently do so.—

Taluq Establishments.

Note. This charge will shortly come before Govt. for final settlement

as revised by them in-
-cludes that portion
of the joint Revl & Po-
-lice establt which will take hereafter displaced by the
New Police.—

Taluq Sandermard

15 The entry under this head, Rs 80,314 shows a decrease of Rs 6286 below the estimate of 1862/63. The former is the aggregate of the separate Sandermard Estimates specially revised by the Bd and will be retained subject to the orders which the Govt may pass on their Estimates.

1862/63 Rs 86,600
1863/64 " 80,314
Decrease 6,286

Taluq Contingencies.

16 The uniform provision of Rupees 500 for each District is approved - The total passed is Rupees 9,500 against the

Estimate

Village Establishments. 17. The cash payments made to these establishments in several districts were altogether omitted from the Budget for 1862/63. A supplemental Budget was therefore submitted by the Board and passed by Govt in their order dated

estimate of Rs 6,750 in 1862/63.

The sum entered by the Board at Rs 376,620 is approved - They have correctly struck out the large sums entered by some of the Collectors for money payments to be made hereafter in commutation of service Inamees, as the proceeds

proceeds of the enfranch=
=isement of these Inams
will be formed into a
separate fund for
those payments=

18 The sum passed Magisterial Esta=
in the Budget for 1862/3 =blishments.
was Rs 190,232 for the
Sub Magistrates and
their Establishments=
and contingencies=
That entered in the
Budget for 1863/64
is Rupees 247231. The
sum entered for con=
=tingencies will be
reduced to Rs 2850
at 150 Rs for each
District= The other en=
=tries are approved. The
increase of Rs 54149
is rather large but is
owing to the several
additions

	Rs
Sub Registrates	232824
contingencies	5700.
Underward	8707.
Total	247231.

additions and alter=
=ations recently sanc=
=tioned in the course
of Mr Kelly's revision=
19 The Govt in para
16 of their order dated
28th January 1862 No 125,
observed that no advantage
is to be gained by keeping
this Establishment distinct
from the other
Salary Establishments
and desired that both
might be blended. The
Board have not com=
=plied with this order
and there is no expla=
=nation for the omission
They will adopt the course
prescribed by Govt in their
future Budgets=
20 The Govt do not
understand what officers
the Board allude to under
the designation "Special
Joint Magistrates"= The
allowances of the Military
Joint Magistrates in Canton=
=ments and on the
Neilgherries

Reibgheries are debitable to "Law, and Justice" and if the Board refer to these officers their allowances must be excluded from the Revenue Budget by the Accountant General.

Vide Judicial Cons. 30th August 1862 No. 1469

21 The provision of Rs. 62,000 for these Establishments against the Estimate of Rs. 41,381 in 1861/62 is large - But as all these Establishments are or will be entertained only under Separate Specific Sanction of the Board appear to have carefully examined the Collectors' Estimates the Govt will not interfere with the entries - A portion of the increase is however owing to the extra Establishments which will be necessary for carrying on the revision of assessment in Malabar and the sale of the escheated Estates of the late Betutnád Rajah in Malabar - ~~The total expenditure for the extra Establishments is Rs. 47,351~~

Temporary Establts.

Officers Rs. 82,350.
Estabts. — 82,468.
Hire of Carts — 13,300.
Total 178,118.

22 The Rs. 1 lac calculated for the item "Travelling charges" upon the presumption that the Collectors and their subordinates will travel for 8 months in the year. Their Estimate therefore amounts to Rupees 1,78,718 in the place of Rupees 118,284 fixed by Govt. in their order of 28th Jan. 1862 No. 128, para 22. The Govt attach great importance to the circuits of the Collectors but it is impossible for a Collector to be travelling for 8 months without prejudice to important duties especially in the Magisterial Department - With proper activity six months travelling is ample and it is useless to swell the Estimates with provision for more.

Travelling charges

The

The Government are aware that in some Districts the sums entered for travelling allowances in the Budget of 1862/63 proved insufficient, but the total sum allowed for the Presidency will, they doubt not, prove ample. —

Under these circumstances the Government resolve to reduce the sum entered by the Bd to Rupees 125,000 inclusive of the travelling charges of the Agency Agency Establishments in Vizagapatam and Ganjam.

The Board will furnish to the Accountant General a Memo distributing this sum among the several Districts. The Govt must also remark that the number of Peons to accompany the Collector and Sub Collector on their circuit travels as fixed by the Board appears to be unnecessarily large unless it includes Peons.

23 The Board have properly omitted from "Land Revenue" to "Duties" the estimates of Pay &c of the Collectors for the Salaries and Establishments of Sum &c Moonsiffs &c The attention

As these officers duties will be purely Judicial their salaries are not chargeable to the Revenue Dept. - Orders will be passed on the subject in the Judicial Department.

attention of the Accountant General will be called to paras 25 & 26 of the Board's Proceedings.

24 The total Land Revenue Charges passed by Govt is Rs. 44,26,239.

against Rs. 37,95,014 — the estimate for 1862/63 corrected up to date and including the supplemental Budget ~~submitted~~ passed by Govt ~~with the Board's Proceedings of~~ Nov.

X - From the Regular estimate.
Rs of Rev: 237000
Remises - 32500
Total - 34871 00
Supplemental Budget - 3079 14
Grand Total 37,95,014

Sayer

25 The estimate under this head amounting to Rs. 32,560 against the estimate of Rs. 43542 for 1862/63 needs no particular remark. The large decrease is owing to the Pearl Fishery establishment & charges in Tinnevelly having been reduced from Rs. 20,742 to Rs. 12248 in consequence of the unfavorable state of the banks.

26 The Budget of the Conservator of Forests has already been reviewed and transmitted to the Acctt. General. That officer will be requested to enter therein Rs. 1,360 on account of the Sandal-wood Estates in the Coimbatore District struck out by the Bd. from their Budget.

A. McKarry. — 27 Charges under this head occur only in one District, Madras. They amount to Rupees 1,82,624. The McKarry Estate having recently undergone revision requires no particular notice — The cost of Columbo Arrack and other charges should

should however be increased, the Govt. having added 50,000 Rs. to the Collectors estimate of receipts - They therefore resolve to raise the present estimate to Rs. 195,000 -

Rs
of which 172,000 are for the purchase & manufacture of arrack -

Income Tax -

28 - The estimate under this head amounts to Rupees 34,489 exclusive of the provision made for the Presidy Income Tax Commission - The Estabts under this head have been very recently revised and need no notice at present - The sums entered for contingencies and other charges are also moderate -

Customs -

29 - The estimate both under Land and Sea Customs amount to Rs. 196,535 against

	Sea	Land
Contingencies -	3,630.	740.
Incidentals -	2,174.	422.
Office Rent -	884.	"
Guards -	5,405.	"
Other items -	6,000.	1,200.
Total.	18,093.	2,362.
	20,455.	

Sea Rs. 169,165.
Land " 27,370.
Total 196,535 -

against Rs. 180,422 for 1862/63. The greater portion of the increase stands under Land Customs, and arising the Board remark to the revisions made by Mr. Kelly and about to be submitted to Govt. The Sea Customs establishments have recently revised - The Board have entered various sums under the heads noted in the margin amounting in all to Rs. 20,455 against Rs. 19,546 entered in the Budget for 1862/63 under the simple head of Contingencies - The Board's Estimate of "Other Items" Budget under that head requires revision, as the head of "other items" for which the Govt consider Rs. 12,400 for the Sea and 600 for the Land Customs sufficient - The Govt therefore pass the sums noted

	Sea	Land
Establishment	1,51,072.	25,308.
Ladies varied	2,174.	422.
Office Rent	884.	"
Guards	5,405.	"
contingencies	8,630.	740.
other items	2,400.	600.
	1,65,565.	27,070.
Total	1,92,635.	

noted in the margin amounting in all to Rupees 1,92,635. The Board will distribute this sum among the several Districts. The provision made for the Establishment which bear the greater portion of the increase occurs will be retained in the Budget provision finally pending the sanction of the revised scale which Mr. Reilly is about to submit. Any further sum which may be required for Guards will come out of the Reserve in B IV (G.O. Simla Sept 18th 1862 No 880/-

30. The sum entered by the Bd under this head viz Rs 18,41,233 against Rs 17,94,501 in the Budget for 1862/63 appears moderate and is passed. The increase is owing to the inclusion of Rs 1,33,264 for Guards.

31. The Board provide for a charge of Rs 1,69,316 against Rs 97,707. The main cause of increase is the entry of a sum of Rs 50,000 for Saltmarked paper, for which no provision

Salt.

Of the 18/- lacs entered, 14/- are manufacturing charges or for the provision of Salt.

Stamps.

item Rs 1,800 Salary of Distr Master must be omitted as the Supreme Govt have disallowed it. The total sum passed is thus Rs 1,67,516 which is observed in

B IV Miscellaneous.

32. Under this head, the Board's Estimate is Rs 2,41,009 against Rs 1,49,152 in 1862/63. The charge for remitting Treasure within the Districts is estimated at Rupees 1,90,000 or Rs 7,680 more than in the current year. The estimates of the Collectors varied so greatly with one another apparent reason that the Board have been obliged to set down an average sum of Rs 1,000 for each District. The Board have allowed a similar sum for guards to escort these remittances. The Govt have no means of checking these

a special Section
Head thereof in
1863/64 these earn-
ings will merge in
the general Revenue
The estimate is therefore
passed.

The item dis-
trict Post amounts
to the large sum of
Rs 113,862 or Rs 34,227
more than the corres-
ponding item in the
current years Bud-
get. The Postal Es-
tablishment has
lately been carefully
revised, and is now
under the consider-
ation of the Supreme
Govt. The entry is therefore
passed.

these items, and
must therefore ten-
tatively allow them to
stand. The provi-
sion for Law Ex-
penses Rs 21,800 must
for the same rea-
son be passed.
The provision for
Printing Press Rs 19000.
is apparently large
but the allowance
of Rs 8140 in the Es-
timate of 1862/63 was
in addition to the
earnings of the Press
which them formed
a

passed.-

34. The Govt do not understand the item "Ladenvarid" under this head - and provision is made for a similar charge in each Department, no provision is necessary here.

35. The allowance of Rs. 9500 for other items may also be omitted as a reserve of Rupees 25,000 will be entered under B IV with reference to G.O. F.D. 1718 dated December 1862 No 880

P.S.

Throughout

36. The total of the Budget, as passed in this order amounts to Rupees 74,07,914 against Rupees 69,50,109 in the Budget for 1862/63. and the comparison under each head is shown in the Comparative statement

37 The entries under the heads noted in the margin need no particular notice. The first provides for charges connected

E Works of Internal Improvements. Rs 39,471

~~F III Law and Justice 13,416~~

F VIII Superannuation and Retired allowances - Gratuities to Public Servants - 13,800.

~~Miscellaneous~~

Form 23.

connected with Travellers' Bungalows and Native Choultries and other minor charges, the second for the establishment of Town Rounds in some of the districts and the third for gratuities to discharged Public Servants.

38. The attention of the Accountant General will be called to para 37 of the Board's Proceedings in which they specify certain special establishments and municipal payments to be entered in other parts of the Budget

The proper head to which the item "Talliaries in Madras" should be debited is under consideration with reference to J. No. 8 . None of the other items mentioned by the Bd, if rightly decided, are connected

40 Throughout this order and in the annexed statement the Government have taken for comparison the sums passed by them in the order dated 28th January 1862 No. 128 reviewing their Budget for 1862/63 and they are in most cases nearly the sums entered in the Budget sent to the Government of India and passed by them. The Government have deemed it proper thus to exclude the subsequent corrections made by the Board of Revenue as they understand that the Accountant General will not enter in the Budget for 1863/64 any sum in the Column

column for 1862/63 which has not been passed by the Government of India and in that case the differences which the Budget will show will greatly differ from those given in the Board's Proceedings inclusive of the Supplemental Budget

39 Lists.

4 Copies to the Hon'ble the Pol. Cash. Secy.
14 " To the Bd of Rev.
3 " Accd Genl
3 " Civil Paymasters
5 " Simla Deptt
5 " Land "
5 " Public "
2 " Inspector Genl Medical Deptt
4 " Mofussil Police
4 " Conservator of Forests

The increase over 1862/3 is 4,57,000 out of the 376,000 is on acct of Village Police, omitted by mistake from the Budget of 1862/3 making allowance for this, the increase in 63/64 is 80,000 Rupees

4,57,000
376
80,624

Statement of items passed for the Budget of 1863/64 in the Revenue Department

Items	Budget of 1862/63 as passed by Govt	Budget of 1863/64 now passed	Increase	Decrease
Refunds	390,580	209,000	"	190,580
Drawbacks	65,050	64,700	"	350
Total	455,630	264,700		190,930
Land Revenue				
Board of Revenue	237,000	245,130	8,130	"
Collectors & other Covenanted Officers	1069550	1081650	12100	"
Deputy Collectors	172,800	178,800	6,000	"
Huzur Establishment	617,358	633492	16134	"
Do. Contingencies	12150	9500	"	2650
Do. Saderwarid	33,496	47,069	13573	"
Medical Charges	72590	30833	"	41757
Police guards	132560	134882	2322	"
Taluq Establishment	1025914	1068528	42614	"
Do. Saderwarid	86,600	80,314	"	6286
Do. Contingencies	6,750	9500	2750	"
Village Establishment	"	376620	376620	"
Magisterial Establt.	190,232	244381	54149	"
Temporary Establt.	41,381	62000	20619	"
Travelling Charges	118284	125000	6716	"
Other items	132739	98540	56127	34199
Total	3949404	4426239	476835	"

* As revised with orders of June 24th 1862 No. 1436

Items	Budget 1862/63 as passed	Budget 1863/64 as now passed	Increase	Decrease
Sayer	43542	32560	"	10982
Abkary	224653	195000	"	29653
Income Tax	55100	34489	"	20611
Customs	180422	192635	12213	
Salt	1794501	1841233	46732	
Stamps	97707	167516	69809	
Miscellaneous	149150	253542	104392	
Grand Total	6950109	7407914	457805	

Statement of items passed
for the Budget of Charges for
1863/64 in the Home Dept.

1863

11

4389

455650
3449404
2545075
6950109

E 5 47 785

34459
2545075
6950109

29-12-10
21-5-12

Revenue 1862 Deptt.
Pro: of Govt for December

№ 2699.

Pro: of the Madras Govt.
Dy 31st December 1862.

From the Offg Comrs of Frontiers
Dy 16th Septr 62 № 2408

From Bd of Rev. Dy 29th Jany 63 № 278.
Referred to para 24 of Gl.
From do 23 Feby 63 № 476 with
Pro. Madras Govt in the Finl
Deptt dy 30 November 63.
№ 2965 in Pro.

Budget Estimate
of Charges for 1863-64,
reviewed.

№ 387.