M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 221	Press Mis.—
438-439	
Dated 31—1—1863	

Not to be folded or roughly handled

No. 438. Read the following Proceedings of the Board of Revenue, dated 15th January 1863, No. 248:—

Read Proceedings of the Madras Government dated 31st December 1862, No. 2,699, passing orders on the Budget of charges for 1863-64.

(In Cons. 6th January 1863, No. 39.)

Superintendent of Stamps.
Mint Master.
Income Tax Commissioner for the Town of Madras.

1. Ordered that the above Proceedings be circulated to all Collectors and to the officers noted in the margin for their information, with reference to the Board's Proceedings dated 8th December 1862, No. 8,011.

2. With reference to paragraph 4, the Board beg to state for the information of Government, that measures have already been adopted by them for reducing the Peshkush of those Estates, the holders of which are entitled to compensation on account of the resumption by Government of the Moturpha. The cases which have come under their observation have been disposed of, and the Collectors have been called upon by a Circular to report if there are any other similar cases in their Districts, and if so, to submit a Memorandum of the reduction to be made in the Peshkush.

3. In regard to paragraph 6, the Collectors of Ganjam and Vizagapatam are requested to furnish the Board with a Memorandum of the dates of any other orders besides those therein referred to, under which the subordinate Covenanted Officers of those Districts were constituted, and also to state what Military Officers are permanently attached to their respective Districts, and what are their salaries and allowances.

4. In reference to paragraph 12, the Board observe that the sum of Rupees 1,34,882 provided for Treasury Guards, as well as the provision for the Salt and Sea Custom Departments, amounting to Rupees 1,33,234 and 4,205 respectively, include the 10 per cent., chargeable on account of European supervision, arms and accoutrements, clothing, &c.; and the Accountant General will be informed that no addition is necessary to the Budget on this account. The Board have already requested the Inspector General to furnish them with a Memorandum of the dates of the several orders of Government sanctioning the establishment of Guards for the different Departments of Treasury, Salt, Sea Customs, &c., in the several Districts.

5. In reply to paragraph 14, the Board beg to point out that the Budget as revised by them does not include any portion of the joint Revenue and Police establishments which will hereafter be displaced by the new Police, as presumed by Government. The provision made by the Board is for the new Revenue establishments alone, estimated according to Mr. Pelly's new scale, which, it is believed, will be fully introduced into every District before the beginning of 1863-64 simultaneously with the new Police. This was stated by the Board in paragraph 14 of their Proceedings dated 8th December 1862, No. 8,011, in which it was observed that their revision of the Collectors' estimates, which were framed to meet the cost of the new establishments, consisted chiefly in adding the increase recently sanctioned to the pay of the Peons from Rupees 5 to 6. The new Police has already been completely introduced into many of the Districts, and it is being rapidly organized elsewhere. The Board have every reason to believe that by the end of the current official year the new Police will be everywhere completely introduced.

6. As regards the "Magisterial establishments," the Government observe in paragraph 20 that they ought to have been blended with the other Talook establishments as directed by them already in their Order dated 28th January 1862, No. 128. In showing them separately the Board's object was to prevent the confusion and inconvenience which will otherwise necessarily result in the Accountant General's Office in the preparation of their General Budget, which in 1862-63 showed the Magisterial Establishments distinct from the Talook. In the Book of Establishments also it is treated as a distinct item. As a matter of convenience in the accounts, the Board thought it proper to show the Magisterial Establishments separately from the other Talook Establishments, but should Government be still of opinion that the charges should be blended, it will be done in future Budgets.

Paragraph 21.

7. Under the designation of "Special Joint Magistrates," the Board alluded to the Military Joint Magistrates in Cantonments, &c. The Board are aware that under the Order of Government dated 28th January 1862, the salaries, &c., of these officers ought to have been debited to "Law and Justice," and were so debited by the Accountant General in his General Budget for 1862-63; but for reasons explained in paragraph 18, Clause II of their Proceedings dated 8th December 1862, No. 8,011, which it was trusted would meet with the approval of Government, the Board deviated from this course, and included the salaries, &c., of these officers with the other Magisterial Establishments under "Land Revenue" in order that the whole charge may appear under one head with reference to the list of Establishment. The whole charge under land Revenue necessarily includes the pay of many servants who perform purely revenue duties, and one-fifth of it is transferred to Law and Justice. This is a mere matter of account, and if the course directed by Government should be followed it will be necessary for consistency to separate the pay of the purely revenue servants, and exclude it from the total charge in calculating the one-fifth to be transferred to the debit of Law and Justice. If however the Government remain of opinion that their original orders should be carried out, the Board will act accordingly. The amount of the annual cost of the Military Joint Magistrates and their establishments which is included under Land Revenue is given in the margin, that it may be excluded from the Revenue Budget by the Accountant General if the Government wish it.

Districts.	No.	Annual Cost. Rs.
Bellary	4	1,164
Madras	9	2,508
Madura	2	504
Coimbatore	6	1,728
Malabar	4	1,164
Total..		7,068

8. The estimate for travelling charges, inclusive of the item "Hire of Carts for conveying records," has been reduced by Government in paragraph 23 from Rupees 1,78,118 to Rupees 1,25,000. The sum of Rupees 13,300 being deducting from this latter amount on account of the *hire of carts for conveying records, there* remains only Rupees 1,11,700 which the Board pointed out to Government in their Memorandum dated 10th January 1863, No. 7, is insufficient for even six months' travelling as proposed by Government. The Budget Estimates received from the Collectors do not fully show the actual charge on account of this item for 1861-62, but on a rough calculation it is not likely to have been more than 72,000 Rupees. The Board therefore accept the sum of Rupees 1,25,000 passed by Government for the two items in question, as shown in the margin, and resolve to furnish the Accountant General with a Memorandum distributing the sums under both items among the several Districts.

	Rs.
Travelling allowance	1,14,300
Hire of Carts for conveying records	10,700
Total...	1,25,000

9. The alteration made by Government in paragraph 30 under the head of Customs, consists in reducing the sums estimated under other items amounting to Rupees 6,000 under Sea, and Rupees 1,200 under Land Customs to Rupees 2,400 and 600 respectively. The Accountant General will be informed that the former should be distributed at 200 Rupees, and the latter at 100 Rupees for each District. The sums proposed by the Board for the remaining items under the head of Customs have not been altered by Government, and their distribution will therefore remain as given in the Board's Budget.

10. Adverting to paragraph 35 of the Order, the Board observe that the District Post is quite distinct from the other Departments. The item of Saderwarid under that head, estimated at Rupees 2,967, is intended to meet such charges as purchase of torch-sticks and paper, &c., required in the Tappal Department, and it should, the Board consider, be admitted. The Saderwarid provided for other Departments does not include the charges for the Tappal Department.

(A true Copy and Extract.)

(Signed.) W. HUDLESTON, *Secretary.*

Proceedings of the Madras Government, Revenue Department,
31st January 1863.

No. 439. ORDER THEREON, 31st January 1863, No. 221.

1. With reference to paragraphs 6 and 7 of the Proceedings above recorded, the Government observe that the principle which they wished the Board to observe was to blend under the head "Talook Establishments" all Officers performing Revenue and Magisterial duties jointly. The Sub-Magistrates with a few exceptions exercise Revenue and Magisterial functions, just as Tahsildars do, and there is no reason why they should be differently classed in the Budget. The term "Magisterial Establishments" as applied to these Officers and their establishments is in fact erroneous, and likely to mislead. If correct the charge ought to be transferred entirely to "Law and Justice," but as already pointed out the Officers do Revenue as well as Magisterial duty and should therefore be included in the Talook establishment as shown in the margin.

TALOOK ESTABLISHMENT.

Tahsildars or Talook Magistrates from Rs. 150 to Rs. 250.
Deputy Tahsildars or Sub-Magistrates from Rupees 50 to Rupees 100.
Gumáshtas and Clerks from Rs. 10 to Rs. 55.
Servants.
Contingencies.

2. The "Special Joint Magistrates" perform no Revenue duties at all, their salaries therefore have no place in the Revenue Budget.

3. There is no necessity for any change in the mode of debiting "Law and Justice" with its share (⅓th) of the joint Land Revenue establishments. It would be impossible to determine how much of a Tahsildar's time is devoted to Magisterial work, and the simplest plan is to take, as at present, a portion of the whole joint establishment charge, on the principle of an average. Taking one Officer with another, probably ⅓th of the whole joint charge is a sufficiently accurate approximation.

4. The item of District Post Saderwarid has, the Government observe, been entered in the Budget by the Accountant General.

The other parts of the Board's Proceedings need no remark.

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

No. 248.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th January 1863.

Read Proceedings of the Madras Government dated 31st December 1862, No. 2,699, passing Orders on the Budget of charges for 1863-64.

(In Cons. 6th January 1863, No. 39.)

Superintendent of Stamps.
Mint Master.
Income Tax Commissioner for the Town of Madras.

1. Ordered that the above Proceedings be circulated to all Collectors and to the Officers noted in the margin for their information, with reference to the Board's Proceedings dated 8th December 1862, No. 8,011.

2. With reference to paragraph 4, the Board beg to state for the information of Government, that measures have already been adopted by them for reducing the Peshkush of those Estates, the holders of which are entitled to compensation on account of the resumption by Government of the Moturpha. The cases which have come under their observation have been disposed of, and the Collectors have been called upon by a Circular to report if there are any other similar cases in their Districts, and if so, to submit a Memorandum of the reduction to be made in the Peshkush.

3. In regard to paragraph 6, the Collectors of Ganjam and Vizagapatam are requested to furnish the Board with a Memorandum of the dates of any other orders besides those therein referred to, under which the subordinate Covenanted Officers of those Districts were constituted, and also to state what Military Officers are permanently attached to their respective Districts, and what are their salaries and allowances.

4. In reference to paragraph 12, the Board observe that the sum of Rupees 1,34,882 provided for Treasury Guards, as well as the provision for the Salt and Sea Custom Departments, amounting to Rupees 1,33,284 and 4,205 respectively, include the 10 per cent. chargeable on account of European supervision, arms and accoutrements, clothing, &c.; and the Accountant General will be informed that no addition is necessary to the Budget on this account. The Board have already requested the Inspector General to furnish them with a Memorandum of the dates of the several Orders of Government sanctioning the Establishment of Guards for the different Departments of Treasury, Salt, Sea Customs, &c., in the several Districts.

5. In reply to paragraph 14, the Board beg to point out that the Budget as revised by them does not include any portion of the joint Revenue and Police Establishments which will hereafter be displaced by the new Police, as presumed by Government. The provision made by the Board is for the new Revenue Establishments alone, estimated according to Mr. Pelly's new scale, which, it is believed, will be fully introduced into every District before the beginning of 1863-64 simultaneously with the new Police. This was stated by the Board in paragraph 14 of their Proceedings dated 8th December 1862, No. 8,011, in which it was observed that their revision of the Collectors' Estimates, which were framed to meet the cost of the new Establishments, consisted chiefly in adding the increase recently sanctioned to the pay of the Peons from Rupees 5 to 6. The new Police has already been completely introduced into many of the Districts, and it is being rapidly organized elsewhere. The Board have every reason to believe that by the end of the current official year the new Police will be everywhere completely introduced.

6. As regards the "Magisterial Establishments," the Government observe in paragraph 20 that they ought to have been blended with the other Taluk Establishments as directed by them already in their Order dated 28th January 1862, No. 128. In showing them separately the Board's object was to prevent the confusion and inconvenience which will otherwise necessarily result in the Accountant General's Office in the preparation of their General Budget, which in 1862-63 showed the Magisterial Establishments distinct from the Taluk. In the Book of Establishments also it is treated as a distinct item. As a matter of convenience in the accounts, the Board thought it proper to show the Magisterial Establishments separately from the other Taluk Establishments, but should Government be still of opinion that the charges should be blended, it will be done in future Budgets.

Paragraph 21.

7. Under the designation of "Special Joint Magistrates," the Board alluded to the Military Joint Magistrates in Cantonments, &c. The Board are aware that under the Order of Government dated 28th January 1862, the salaries, &c. of these Officers ought to have been debited to "Law and Justice," and were so debited by the Accountant

General in his General Budget for 1862-63 ; but for reasons explained in paragraph 18, Clause II of their Proceedings dated 8th December 1862, No. 8,011, which it was trusted would meet with the approval of Government, the Board deviated from this course, and included the salaries, &c. of these Officers with the other Magisterial Establishments under "Land Revenue" in order that the whole charge may appear under one head with reference to the list of Establishment. The whole charge under Land Revenue necessarily includes the pay of many servants who perform purely revenue duties, and one-fifth of it is transferred to Law and Justice. This is a mere matter of account, and if the course directed by Government should be followed it will be necessary for consistency to separate the pay of the purely revenue servants, and exclude it from the total charge in calculating the one-fifth to be transferred to the debit of Law and Justice. If however the Government remain of opinion that their original orders should be carried out, the Board will act accordingly. The amount of the annual cost of the Military Joint Magistrates and their Establishments which is included under Land Revenue is given in the margin, that it may be excluded from the Revenue Budget by the Accountant General if the Government wish it.

Districts.	No.	Annual Cost.
		Rs.
Bellary..	4	1,164
Madras..	9	2,508
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8. The estimate for travelling charges, inclusive of the item "Hire of Carts for conveying records," has been reduced by Government in paragraph 23 from Rupees 1,78,118 to Rupees 1,25,000. The sum of Rupees 13,300 being deducted from this latter amount on account of the hire of carts for conveying records, there remains only Rupees 1,11,700 which the Board pointed out to Government in their Memorandum dated 10th January 1863, No. 7, is insufficient for even six months' travelling as proposed by Government. The Budget Estimates received from the Collectors do not fully show the actual charge on account of this item for 1861-62, but on a rough calculation it is not likely to have been more than 72,000 Rupees. The Board therefore accept the sum of Rupees 1,25,000 passed by Government for the two items in question, as shown in the margin, and resolve to furnish the Accountant General with a Memorandum distributing the sums under both items among the several Districts.

	Rs.
Travelling allowance.....	1,14,300
Hire of Carts for conveying records....	10,700
	1,25,000

9. The alteration made by Government in paragraph 30 under the head of Customs, consists in reducing the sums estimated under other items amounting to Rupees 6,000 under Sea, and Rupees 1,200 under Land Customs to Rupees 2,400 and 600 respectively. The Accountant General will be informed that the former should be distributed at 200 Rupees, and the latter at 100 Rupees for each District. The sums proposed by the Board for the remaining items under the head of Customs have not been altered by Government, and their distribution will therefore remain as given in the Board's Budget.

10. Adverting to paragraph 35 of the Order, the Board observe that the District Post is quite distinct from the other Departments. The item of Saderward under that head, estimated at Rupees 2,967, is intended to meet such charges as purchase of torch-sticks and paper, &c., required in the Tappal Department, and it should the Board consider, be admitted. The Saderward provided for other Departments does not include the charges for the Tappal Department.

(A true Copy and Extract.)

Secretary.

To J. L. Lushington, Esq., Acting Accountant General.
" J. D. Sim, Esq., Secretary to Government, R. D.
" to All Collectors.

Exd. J. Tulloch.

18 Dec/62 No 264-265.
31 — " — " — " — 387.
28 January/63 — " — 250 & 252

Rec'd 1863 Depgrtt
Secs. of Govt. for Cany.
A° 217

Proceedings of the
Board of Revenue

Dated 15th January 1863
Desp 22 — "
Rec'd — 24 — " —

A° 248.

S. A No. 221. d/31st Jany

Furnishing information
on certain points connected
with the Budget of Charges
for 1863-64.—

A° 438.

is in fact erroneous and likely to mislead. If corrects the charge ought to be transferred entirely to "Laws & Justice" — but as already pointed out the officers of Revt are all of Ministerial duty and should therefore be included in Talook Establishment as shown in the margin.

2 The "Special Joint Magistrates" perform no Revt duties at all — their Salaries therefore have no place in the Revt Budget.

3 There is no necessity for any change

Talook Establishment

Talukdar or Talook Magistrate from Rs. 150 to Rs. 250 —

Deputy Talukdars or Mr. Ps from Rs. 50 to Rs. 150=100

Constables & Clerks from Rs. 10 to Rs. 55

Servants —

Contingencies, —

"Laws & Justice" in Pt. to share 1/3 of the Joint Land Revt. Establishments. It would be impossible to determine how much of a Talukdar's time is devoted to the Magisterial work and the Simplest plan is to take, as at present, a portion of the whole Joint Establishment charge — on the principle of an average

Taking one, Officer with another, probably 1/3 of the whole Joint charge is a sufficiently accurate approximation.

4 The item of Revenue Postal Cadre would be the first to be retrenched in the Budget by the Assessment.

The other part of Pt. 18 Revt. need no Remarks.

14 Clerks to Mr. Bd of Rev. Comm.rs P
3 Head Constables
5 Joint Constables
5 Pub. Peons

Revenue 1863 Deptt.
Pro: of Govt for January

21-5-12

No 221.

Pro: of the Madras Govt
of 31st January 1863.
Pro: Bd of Revenue of 5 Septr 1864
No 2400.

Pro: Board of
Revenue furnishing
information on certain
points connected with
the Budget of Charges
for 1863/64, with orders
thereon.

No 438 & 439.

14-3-28-4 ✓

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

C. 1.

Paper taken out of the Records from the charge of the Reference.

Press
Miscellaneous No. 221 dated 21 / 1 / 1926
Routine

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
14-3-28	Mw2	1935	22	[illegible]	24-4-28	[illegible]