

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 33/

Press
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217

Dated

13 - 2 - 1918

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
13th February 1863.*

No. 217. *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Dated 13th February 1863, No. 331.

1. On a further consideration of the Budget Estimate of charges Land Revenue BI, the Governor in Council is of opinion that the following reductions may safely be made in the following items.

2. *Assistant Collectors.*—The Board of Revenue have estimated for each Assistant at the rate of Rupees 525 per mensem, but none of the Junior Civil Servants now in the country can qualify for this rate of pay within the year 1863-64. There will probably be only eleven Assistants entitled to this rate in that year, and for the other nine Assistants (making altogether one Assistant in each District) the lower rate of 350 Rupees will suffice; one Assistant has also to be provided for Ganjam at the rate of Rupees 558-5-4. The revised allotment will be as follows:—

		RS.	RS.
Ganjam	1 Assistant (Military).....	6,700	
Do.	1 do. (Civil).....	4,200	
			10,900
Nellore	1 Assistant.....		6,300
Bellary	1 do.		6,300
North Arcot	1 do.		6,300
South Arcot	1 do.		6,300
Tanjore	1 do.		6,300
Trichinopoly	1 do.		6,300
Tinnevelly	1 do.		6,300
Coimbatore	2 do.		12,600
Salem	1 do.		6,300
Malabar	1 do.		6,300
	8 Districts at Rupees 4,200 each.....		33,600
			1,13,800

3. The Budget provision having been Rupees 1,28,706 the saving is thus Rupees 14,906. To this has to be added the item Rupees 13,050 entered for "Regimental allowances of Assistant Collectors." There are only four Military Officers now in Civil employ, and as the full Civil pay of the offices they hold is entered in the Budget further provision is unnecessary, the full pay of the office being the maximum which the incumbent, whether Civil, Military, or Uncovenanted, can draw. The total saving under the head "salaries and expenses," will thus be Rupees 27,956.

4. The Government observe that the Collector's establishments are designated "Collectors or Head Treasury establishments." The second term is erroneous as the Treasury Department forms but a portion of them. It would be better to style them "Collectors' Establishment."

5. The Talook establishments are similarly designated "*Talook or Mofussil establishments.*" The words in italics may very well be omitted altogether. The Accountant General has correctly merged under this head the so-called Magisterial establishments of previous Budgets. In future it would be better to adopt the classification given in Government Order dated 31st January 1863, No. 221. The item "extra and temporary establishment" amounts to Rupees 62,224. Of this Rupees 28,500 is provided for the expense of surveying waste land applied for under the Resolution of the Government of India, dated 5th September 1862. This expense will ultimately be recovered from the purchasers, and the item is therefore a recoverable advance not a Land Revenue charge. Of the balance, (viz., Rupees 33,724), a sum of Rupees 3,000 in the Godavery District and one of Rupees 13,500 in the Kistna District represent the cost of establishments in lapsed Zemindaries, which will not be required when the new Police and the revised revenue establishments are introduced. The Government understand that the new Police has already been fully introduced in every District, and these two items aggregating Rupees 16,500 may therefore be safely omitted. The entry Rupees 7,000 for Madras includes a provision for the Madras town survey; but as this work is provided for in the Survey Budget, the entry may

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Proceedings of the Madras Govt
Under date the 13th February 1863.

Proceedings of the Madras Government, Revenue Department,
13th February 1863.

safely be reduced by Rupees 3,000 or from 7,000 to 4,000 Rupees. The Budget allotment under the head "Extra and Temporary Establishment" will be as follows:—

Madras.....	RS.
Trichinopoly.....	4,000
Malabar.....	1,724
Sixteen Districts at Rupees 15,000 each	24,000
	<u>42,724</u>

of which, as above explained, Rupees 28,500 is a recoverable advance.
6. The saving in the Budget BI will thus amount to Rupees 47,456.

II. ASSESSED TAXES.

7. *Income Tax*.—Since the Budget Estimate was passed various reductions have been sanctioned in the Establishment of the Income Tax Commissioners for Madras. On further consideration also the Government consider that the item, "Honorarium" fees Rupees 5,000 may safely be reduced to Rupees 3,000, and the Printing charges from Rupees 2,000 to Rupees 1,500. It will also be sufficient if provision be made for the Special Commissioner's salary for two instead of twelve months. The revised Budget will then amount to Rupees 22,480 or Rupees 32,208, less than the first estimate and Rupees 51,536, less than the actual expenditure of 1861-62.

1 Special Commissioner.....	RS.
1 Secretary, Collector and Assessor.....	4,000
3 Clerks from 50 to 300 Rupees.....	7,206
12 Do. below 50 Rupees.....	2,160
12 Servants.....	2,940
Honorarium fees.....	1,080
Printing charges.....	3,000
Contingencies.....	1,500
	<u>22,480</u>

8. The Provincial charges have been estimated with the closest regard to economy. One item only, viz., Honorarium fees Rupees 1,900 may safely be omitted. No expenditure on this account seems to have been incurred in 1861-62, and the estimates of the current year 1862-63, contain no such item.

9. The total Budget of Income Tax charges for 1863-64 will thus be Rupees 55,069, or Rupees 34,108 less than the sum originally passed, which was Rupees 89,177.

III. CUSTOMS.

10. *Land Custom Establishment*.—The sum originally passed for the items noted in the margin amounted to Rupees 25,008, but according to the Statements since submitted by Mr. Pelly with his letter dated 5th January 1863, No. 1,424, the revised establishments will cost Rupees 27,564,* and the Government resolve to enter the latter sum in the Budget pending final orders. The total sum passed for land Custom establishment including contingencies (Rupees 1,162) is Rupees 28,726.

Clerks below Rupees 50	RS.
Servants.....	9,564
	<u>15,444</u>
Total	25,008
*Clerks below Rupees 50	9,684
Servants.....	17,880
Total.....	27,564

11. A new entry of Rupees 1,500 on account of Tea manipulators expected from the North-Western Provinces will also be made in the Budget under "B. V. Contingencies Special and Temporary," with reference to paragraph 5 of the Order of Government dated 12th instant, No. 327.

12. The Government resolve to intimate to the Accountant General that they have no other alterations to make in the portions of the Budget relating to the Revenue Department.

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

1. On a further consideration of the Budget Estimate of charges Land Revenue Bd, the Governor in Council is of opinion that the following reductions may safely be made in the following items.

2. Assistant Collectors. The Board of Revenue have estimated

[Handwritten signatures and initials]

Estimated for each
 Assistant at the rate
 of Rs 525 per annum,
 but none of the ju-
 nior Civil servants
 now in the country can
 qualify for this
 rate of pay within
 the year 1863/64 - etc.

There will probably
 be only 11 Assistants
 entitled to this rate
 in that year, and for
 the other nine assist-
 ants (making altogether
 1 Assistant in each
 District) the lower rate
 of 350 Rs will suffice.
 One Assistant has also
 to be provided for Sanyam
 at the rate of Rs 558-5-4.
 The

The revised allotment
 will be as follows:-

Sanyam 1 Asst. (Mil.)	Rs 6,700
do. 1 do. (Civil)	Rs 4,200-10,900
Nellore 1 Assistant	6,300
Belhary 1 do.	6,300
North Arcot 1 do.	6,300
South Arcot 1 do.	6,300
Sanyam 1 do.	6,300
Trichinopoly 1 do.	6,300
Tinnevely 1 do.	6,300
Coimbatore 2 do.	12,600
Salim 1 do.	6,300
Malabar 1 do.	6,300
8 Districts at Rs 4,200 each	33,600
	<u>1,13,800</u>

3. The Budget provi-
 sion having been
 Rs 1,28,706 the saving is
 thus Rs 14,906. To this
 has to be added the
 item Rs 13,050 en-
 tered for "Regiment-
 al allowances of ex-
 Assistant Collectors".
 There

There are only ~~four~~ ? 4
military officers now
in civil employ, and as
the full civil pay of the
officers they hold is en-
tered in the Budget.
further provision
is unnecessary, the full
pay of the officer being
the maximum which
the incumbent, whether
civil, military, or du-
-cated, can draw.

The total saving under
the head "Salaries and
expenses" will thus be
Rs 27,956.

4. The Govt observe
that the collectors' establish-
-ments are designated
"collectors of Head Treasury
Establishments." The se-
-cond term is erroneous
as the Treasury Department
forms

but a portion of them.
It would be better to
style them "collected es-
-tablishments."

5. The Talook establish-
-ments are similarly de-
-signated "Talook or In-
-fussib establishments." The
words in italics may very
well be omitted altogether.

The Accountant General
has correctly merged under
this head the so-called
Magisterial establishments
of previous Budgets. In
future it would be better to
adopt the classification
given in G. O. dated 3rd July/63
No 221. The item "Extra & Temporary
Establishment" amounts to
Rs 62,224. Of this Rs 28,500 is
provided for the expense of
surveying waste land applied
for under the resolution of
the

The Govt of India, dated
 5th September 1862. This expense will
 ultimately be recovered
 from the purchasers, and the
 item is therefore a recoverable
 advance not a Land Revenue charge
 of the balances, (viz Rs 33,724),
 a sum of Rs 3,000 in the
 Godavery District and one
 of Rs 13,500 in the Krishna
 District represent the cost of
 establishments in p zemindaries
 which will not be required
 when the new Police & the
 revised revenue establishments
 are introduced. The Govt
 understand that the new
 Police has already been fully
 introduced in every district,
 and these two items aggreg-
 ating Rs 16,500 may there-
 fore be safely omitted.
 The entry Rs 7,000 for
 Madras includes a
 provision for the
 Madras

lapse

Madras Town Survey, but
 as this work is provided
 for in the Survey Budget,
 the entry may safely
 be reduced by Rs 3,000 or
 from 7,000 to 4,000 Rupees.
 The Budget allotment
 "extra and temporary establishment"
 under the head will be
 as follows. —

Madras	Rs 4,000.
Tichinopoly	" 1,724.
Malabar	" 13,000.
16 districts at Rs 1,500	each } 24,000.
	42,724.

* of which, as above explained, Rs 28,500,
 is a recoverable advance for
 temporary Survey Establish-
 ments, which the Govt conclude
 should be entered as
 such under B II the
 miscellaneous.

The saving in this
 item will be Rs 42,724
 including Rs 14,226
 including the Survey
 charges above stated.

6. The saving in the Budget B. 1 will thus amount to Rs. 47,456.-

Revenue Department.

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E.

II. Assessed Taxes.

Income Tax.

MD
MK
GP

7. Since the Budget Estimate was passed various reductions have been sanctioned in the establishment of the Income Tax Commissioners for Madras. On further consideration also the Govt. consider that the item in "Honorarium" fees Rs. 5,000, may safely be reduced to Rs. 3,000 and the Printing charges from Rs. 2,000 to Rs. 1,500. It will also be sufficient

sufficient if provision be made for the Special Commissioner's salary for 2 instead of 12 months. The revised Budget will then amount to Rs 22,480 or Rs 32,208 less than the first estimate and Rs 51,536, less than the actual expenditure of 1861-62.

8. The Provincial charges have been estimated with the closest regard to economy. One item only, vizt, Honorarium fees Rs 1,900, may safely be omitted - No expenditure on this account seems to have been incurred in 1861/62, and the estimates of the current year 1862/63, contain no such item.

9. The total Budget of Income Tax charges for

1. Special Commissioner -	Rs 4,000
1 Secy, Coll. & Assessment -	7,200
3 Clerks from 50 to 300 Rs -	2,160
12 Do below 50 Rs -	2,940
12 Servants -	1,080
Honorarium fees -	3,000
Printing charges -	1,500
Contingencies -	600
	<u>22,480</u>

Residency Loan 22,480.
Provincials - 32,589
55,069

3. Customs -

Clerks below 50 - Rs 9,684
Servants - 15,444
Total - 25,128

Clerks below 50 Rs 9,684
Servants - 14,880
Total - 24,564

for 1863/64 will be Rs 55,069, or Rs 34,108 less than the sum originally passed, which was Rs 89,177.

10. Land Revenue Establishment -

originally passed for the items noted in the margin amounted to Rs 25,008, but according to the statements submitted by Mr. Pelly with his letter dated 5th January 1863, Rs 4,244, the revised Establishments will cost Rs 20,764, and the Govt resolve to enter the latter sum in the Budget pending final orders.

The total sum passed for Land Revenue Establishment including contingencies (Rs 11,62) is Rs 28,426.

11. A new entry of Rs 1,500 on account of Sea Manipulators expected

expected from the North
Western Provinces will
also be made in the
Budget under "B.V. Contingencies special and
*with reference to paragraph ^{Temporary}," *
5 of the order of go-
-vernment of 12th
instant, No. 327.

12. The Government
resolves to intimate
to the elect. Genl.
that they have no other
alterations to make
in the portions of
the Budget relating
to the Revenue De-
partment

Presidency Town.	22,480
Provinces	<u>32,589</u>
	55,069

for 1863/4 will thus be
Rs. 55,069, or Rs. 34,108 ⁴/₁₀
less than the sum ⁱⁿ
originally passed, which
was Rs. 89,177.

To the Secy. General ¹³ to the President of the Local ¹³
3. Financial Dept. ¹³
5. Military Dept. ¹³
7. Board of Revenue ¹³
9. Judicial Dept. ¹³
11. Civil & Criminal ¹³
12. Honorable Mr. Bell ¹³

Revenue 1863 Dept^o.
Pro: of Govt. for February

N. 331.

Pro: of the Madras Govt
21st February 1863.

From the A^g Account Genl.
d/15 April 63 L^o N^o 8000

Budget estimate
of charges for 1863/64 under
Land Revenue **BT** per
duced in certain items.

N. 217.