

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 504

Press
Mis.

117-109

Dated

13

3

19-1869

Not to be folded or roughly handled

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

Read the following papers:—

No. 117. Proceedings of the Board of Revenue, dated 16th February 1863.

1. In their Proceedings dated 20th October 1862, No. 2,237, Government directed that the returns of Receipts and Expenditure in comparison with the Budget Estimates for 1862-63, hitherto submitted direct to Government by the District Officers, should in future be forwarded to the Board, and that the Board should prepare and submit a quarterly abstract of them at the

Nos. 1 and 2. end of the months of July, October, January and April, for the information of Government. The accompanying two abstracts, one exhibiting the amount of collections up to October last in comparison with the Budget grants, and the other the charges, will be submitted accordingly, although they are now so much out of date as to be comparatively useless.

2. The Board regret that they were prevented from submitting these abstracts in proper time by the non-receipt of the returns from the Collectors. Notwithstanding repeated reminders had been sent, the return of collections for October 1862 from North Arcot was not received till the 6th instant, and the Collector of Sea-Customs at Madras has only now furnished his Statement of receipts for that month: but in the abstract of receipts now submitted, the Board have adopted the sums shown in the monthly Statement of collections, as a discrepancy exists between the returns which will need to be investigated and will involve delay. The Board are taking measures to ensure the timely submission of the District returns in future.

3. The sums entered under the head "Budget grants" in both the Statements now to be submitted to Government are those finally passed by the Government of India, as stated in a Memorandum furnished by the Accountant General. The amounts thus passed on account of each item were distributed among the several Districts, and the distribution communicated to the Collectors; but in the District Statements several Collectors, instead of adopting these sums for the comparison, have in many cases inserted the sums originally estimated by themselves. They will be instructed to adopt in future for comparison only the sums passed by the Government of India.

4. RECEIPTS.—Out of the sum of Rupees 587,03,122 estimated by the Government of India Rupees 177,02,977 had been collected up to October. The Collector of Salem however states in a foot note to his Statement for October 1862 that the collections shown in it are exclusive of arrears. This is wrong, as the Budget Estimate includes receipts on account of arrears, and the Collector must include in his future returns all collections including those of arrears. In the Districts

Vizagapatam.
Godavery.
Nellore.
Cuddapah.
Bellary.
South Arcot.
Tinnevely.
Coimbatore.
Salem.
Malabar.

noted in the margin certain sums are entered as collections under "Other heads." The Board do not understand what items are intended to be included in this head, which appears to have been provided in the form furnished by Government to Collectors in the first instance. In Bellary alone a sum of Rupees 8,95,734, is shown as collections under "Other heads," and the Collector is requested to furnish the particulars of the amount. The details for "Other heads" should in

future be given in the returns by all Collectors, as no amount was passed by the Government of India in the Budget Estimate of 1862-63 by this designation. The collections up to October on this account are shown separately at the foot of the abstract for the information of Govern-

Law and Justice.
Marine.
Public Works.
Magisterial.
Miscellaneous.

ment. The Collectors of the Kistna, North Arcot and Madura Districts have shown in their Statements the collections under the several heads noted in the margin; but as these receipts do not properly belong to the Revenue Department, and as the Budget of that Department includes no

sums on these accounts, they have been excluded from the comparative abstract.

5. CHARGES.—In the returns received from the Collectors, several items of charges which are not properly debitable to the Revenue Department are entered. In the abstract now submitted to Government these do not appear, and only such charges as are incurred out of the Budget grant in the Revenue Department are exhibited. The items in the abstract have been arranged

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

in the order in which they are shown in the Budget submitted by the Accountant General to the Supreme Government.

6. In a few cases the charges up to October exceeded the amount of sanction. The excess is shown in the remark columns of the abstract, and the particulars are as follow:—

Under the Sea Custom Refunds the provision made for Malabar was Rupees 900, but the amount expended up to October 1862 is Rupees 9,321. In the Supplemental Budget a sum of Rupees 16,700 was provided for Malabar on account of Sea Custom Refunds, but this was struck out by Government in paragraph 2 of their Order, dated 30th December 1862, No. 2,698. In the item of printing charges under I Land Revenue, there is an excess of Rupees 1,260. Only for Tanjore and Coimbatore were sums of Rupees 500 and 1,500 respectively sanctioned in the Budget on account of this item, but expenditure on that account has been made in several other Districts and debited to this item, instead of being met out of the Press earnings in the current official year as permitted in paragraph 4 of the Order of Government dated 23rd September 1862, No. 2,067. The last excess is in "Other items," under B IV Miscellaneous amounting to Rupees 1,201. A sum of Rupees 500 was passed for Vizagapatam District, but the amount expended up to October 1862 is Rupees 4,272, and in the Districts of Nellore, Tanjore and Coimbatore also the expenditure on account of "Other items" is much larger than the provision made in the Budget. The Collectors of these Districts are requested to furnish the particulars of the excess expenditure, and all Collectors will be instructed to follow the same course whenever there is an excess expenditure beyond the Budget grant.

7. In the returns of some of the Collectors certain charges of a revenue nature appear, for which no provision whatever was made in the Budget. These are, to avoid confusion, entered separately in the abstract to be submitted to Government. Whenever any such charges are incurred they should be shown separately, and explanation should be given as to the saving from which the charge can be met, should it not be an arrear charge.

8. The large expenditure under Taluq Establishment in the District of Tanjore requires notice. The provision made in the Budget on this account was Rupees 64,152, but the expenditure up to October as shown in the Collector's return was Rupees 1,49,384. This probably includes the cost of Village Establishment, for which a sum of Rupees 1,88,312 was provided in the Supplemental Budget for 1862-63. The Collector ought not to have included the charge under Taluq Establishments, and will in future show it under the head of Village Establishment.

9. In paragraph 2 of their Order dated 30th December 1862, No. 2,698, the Government while remarking that no supplemental provision was necessary for refunds, observed that from the Statement obtained from the Accountant General of expenditure up to October 1862, the sum spent on account of Refunds appeared to be Rupees 1,12,461. It will, however, be seen from the abstract now sent that the expenditure on account of all Refunds up to October 1862, according to the returns of the Collectors, was only Rupees 79,122. The Board are not aware on what principle the returns submitted by the Collectors are prepared, but they have reason to believe that some of them show only audited charges, while others include the unaudited charges also which are entered in the Collectors' Treasury accounts under the column "Unadjusted Charges." The sum of Rupees 1,12,461 given by the Accountant General as the amount expended up to October 1862 on account of Refunds would appear certainly to include the unaudited amount. Under the present system many charges are finally passed for adjustment several months after they were actually incurred, and if only audited charges are entered in the returns, these last will not show the actual expenditure up to date. The Board therefore resolve to instruct the Collectors to enter in their future returns both the audited and unaudited charges actually incurred in each month, as entered in the monthly Treasury accounts furnished to the Accountant General.

10. The returns received from the Director of Revenue Settlement and the Superintendent of Revenue Survey are submitted for the information of Government. These amounts are not included in the abstract now submitted, as the Board are not informed of the provision made for these Departments in the Budget Estimates for 1862-63.

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

11. In the Official Memorandum from the Secretary to Government, dated 10th January 1863, the Board were requested to report what is likely to be the saving in the Budget grant for the Departments under the control of the Revenue Board for the current official year. The Board are not yet in a position to form an approximate estimate on this point, but from the returns up to October 1862, it would seem likely that a considerable saving may be effected in some of the items noted in the margin, with the exception of the amount for the provision of Salt, as the charge on this account is likely to be much larger from October to May than from May to October.

Items.	Budget Grant for 1862.	Charges up to October 1862.	Remainder.
	RS.	RS.	RS.
III Refunds.			
Land Revenue.....	2,00,400	3,070	1,97,330
Income Tax.....	24,000	5,965	18,035
Stamps.....	1,05,500	37,612	67,888
I Land Revenue.			
Collectors, &c.....	11,42,336	4,38,579	7,03,757
Hoozoor Establishment.....	7,50,068	3,15,501	4,34,567
Medical charges.....	72,590	18,055	54,535
Extra or Temporary Establishment.....	41,361	12,203	29,158
Other items.....	19,200	1,719	17,481
IV Salt.			
Charges for the provision of Salt.....	13,10,000	4,72,622	8,37,378
B IV Miscellaneous.			
District Tappal Establishment.....	79,660	18,259	61,401

(A true Extract.)

(Signed) W. HUDLESTON, Secretary.

No. 118. From J. L. LUSHINGTON, Esq., Acting Deputy Auditor and Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 17th February 1863, No. 385.

SIR,

In submitting, herewith, the second quarterly Statement for the year 1862-63 prepared agreeably to the form received with the Order of Government No. 2,059, dated the 28th October 1861, I have the honor to state that as directed in the 3rd paragraph of the subsequent Order of Government No. 2,487, dated the 26th November 1862, the figures for the previous quarter have also been given, so that the Statement for the second quarter exhibits the actual transactions for six months, showing at the same time, in different columns, the Budget grant for the same period, and the increase and decrease of actual, as compared with the grant exclusive of adjustment entries.

No. 119. ORDER THEREON, 13th March 1863, No. 504.

1. With the first of the papers recorded above the Board of Revenue submit an abstract Statement of actual expenditure incurred during the first six months of 1862-63 compared with the Budget Estimate for that year. With the second paper the Acting Accountant General furnishes a similar Statement for the same period. As the Board remark these Statements are laid before Government at too late a period to be of any use, His Excellency the Governor in Council trusts that the measures which the Board have adopted will ensure the more punctual submission of the future returns.

2. The Government observe that the two returns before them, though for the same period, differ largely from one another under the three heads marked in the following table with an asterisk:—

Heads.	Expenditure as given in the Board's Statement.	Expenditure as given in the Accountant General's Statement.
	RS.	RS.
*Land Revenue	17,73,414	20,92,086
Sayer	1,08,992	
	18,82,406	
Abkari	1,16,468	1,16,468
*Income Tax	14,092	40,664
Customs	78,951	80,043
Salt	6,84,520	6,83,675
*Stamps	29,139	45,028
Miscellaneous	41,593	39,677

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

There is a difference of upwards of Rupees 2,09,680 under "Land Revenue," of Rupees 26,500 under "Income Tax," and of Rupees 15,880 under "Stamps." The large difference under "Income Tax" is apparently owing to the omission of the expenditure of the Presidency Commission from the Board's returns. The Commissioners were requested to submit their monthly Statement of expenditure direct to Government, but have not done so. They will be directed to forward the Statement in future to the Board of Revenue so that it may be included in the abstract submitted by them. The Government presume that the differences under the other heads are chiefly, if not altogether, owing to the omission of unaudited charges from the returns sent to the Board while they are included in the Treasury accounts furnished to the Accountant General. The instructions issued to the Collectors in paragraph 9 of the Board's Proceedings will correct this error hereafter.

3. The Board state that they have not included in the Abstract Statement the expenditure incurred on account of the Survey and Settlement Departments, as they are not aware of the provision made in the Budget for those Departments. They will be requested to procure the necessary information from the Accountant General and make their future returns complete for all the Departments named in the Order dated 20th October 1862, No. 2,259, except the Inam Commission and the Forest Conservancy.

4. The Statement submitted is too elaborate. The object of Government in calling for these returns is merely to learn how the receipts and disbursements correspond with the Budget Estimates, and this object will be defeated if the Statements are prepared in too great detail. The Statements should hereafter be forwarded to the Board by every Officer by the 7th of each month for the preceding month, and it will be sufficient if the entries are in even hundreds, but early submission is essential.

(Signed) J. D. SIM.

Secretary to Government.

N^o 1.

*Abstract shewing the amount of Collections up to October 1862
in comparison with the Budget for 1862-63.*

<i>Items.</i>	<i>Budget</i>		<i>Receipts</i>
	<i>grant</i>	<i>up to</i>	
	<i>for</i>	<i>October</i>	<i>Remainder.</i>
	<i>1862-63.</i>	<i>1862.</i>	
<i>Land Revenue & Sayer</i>	<i>4,03,487 10</i>	<i>1,00,70,568</i>	<i>3,02,78,142</i>
<i>Alkarry</i>	<i>34,05,000</i>	<i>15,81,982</i>	<i>18,23,018</i>
<i>Income Tax</i>	<i>12,40,831</i>	<i>6,89,476</i>	<i>5,51,355</i>
<i>Customs</i>	<i>18,83,587</i>	<i>8,59,084</i>	<i>10,24,497</i>
<i>Salt</i>	<i>84,25,000</i>	<i>35,27,614</i>	<i>48,97,386</i>
<i>Stamps</i>	<i>34,00,000</i>	<i>9,74,253</i>	<i>24,25,747</i>
<i>Total</i>	<i>58,70,3122</i>	<i>17,70,2977</i>	<i>41,00,0145</i>

Item not provided for in the Budget

Other heads " *9,40,547* "

No. 2.

Abstract showing the amount of Charges incurred up to October 1862.
in Comparison with Budget grant for 1862-63.

Items	Budget & Charges		Remainder
	Grant for 1862-63	up to October 1862	

II Refunds.

Land Revenue	200,400	3,070	197,330	
Sayer	14,10	20	1390	
Abkari	1010	"	1010	
Income Tax	24,000	5965	18,035	
Customs	8,500	9,343	"	Excess 843 Rs.
Stamps	1,05,500	37,612	67,888	
Miscellaneous	10,300	3,370	6,922	
Total	3,51,120	59,388	2,91,732	

III Drawbacks

	61,050	19,734	41,316
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Total	4,12,170	79,122	3,33,048
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Items, Budget Charges
Grant up to Remainder
for October
1862/63 1862.

I. Land Revenue

Salaries and expenses

Collectors &c	1142,336	4,38,579	7,03,757
Uncovenanted Deputy Collectors	1,63,800	78,382	85,418
Muzar Establishments	7,50,668	3,15,501	4,35,167
Sadarward & Contingencies	46,492	26,862	19,630
Printing Charges	2,000	3,260	Correcs 1260 Rs
Medical Charges	72,590	18,055	54,535
Taluk or Mofussil Establishments	10,25,914	6,91,316	3,34,598
Village Establishments	32,343	17,931	14,412
Landward & Contingencies	73,516	27,132	66,248
Extra or Temporary Establishments	4,13,81	12,203	29,178
Magisterial Establishments & Contingencies	1,90,232	1,08,544	81,688
Travelling Charges	10,7,584	3,16,49	7,59,35
Office rent	6,410	2,156	4,254
Hire of Carts for conveying records	10,700	155	10,545
Other items	19,200	17,19	17,481

X Total 37,05,000 17,73,414 19,32,846

2 Sayer 2,52,941 1,08,992 1,43,949

3 Abharri 22,500 1,16,468 1,08,532

II. Income Tax 28,786 14,092 14,694

III. Customs.

Establishment	180,627	77,681	1,02,946
Contingencies	9,373	1270	8,103
Total	190,000	78,951	1,11,049

Items, Budget Charges
Grant up to Remainder
for October
1862/63. 1862.

IV Salt.

Deputy Collectors	67,400	23,695	38,705
Deputy Collectors Establishments	10,800	4,011	6,789
Division Establishment	1,31,792	62,281	69,488
Travelling Charges	14,243	2,309	11,934
Temporary Establishment	5,253	2,905	2,348
Charges for the Provision of Salt	13,10,000	4,72,622	8,37,378
Manufacturing &c and other Charges	2,59,020	1,16,694	1,42,326
Office or Godown rent	512	"	512
Total	17,94,000	6,84,520	11,09,480

VI Stamps 65,712 29,139 36,573

BIV Miscellaneous.

Charges for permitting Treasurers	11,320	4,243	7,077
Law Charges	15,650	173	15,477
Agricultural exhibitions	1,000	"	1,000
Purchase of Furniture	5,390	523	4,867
Do of Books & almanacs	150	"	150
Do of Types &c for printing Presses	8,140	1,535	6,605
Service Telegrams	5,320	499	4,821
District Sappal Establishments	79,660	18,259	61,401
Charges for binding books	2,070	100	1,970
Do for printing Imports and Export Statements	2,800	52	2,748
Other Items	12,550	13,751	Correcs 1201 Rs
Freight & Landing Charges transferred from B.I.	3,000	1,205	1,795
Batta to yamadiers & yamadi pupils at Narhura kotta	1,800	1,253	547
Cost of Paper for printing Survey account	350	"	350

X Total 1,49,200 4,1,593 1,08,808

Items not provided for in the Budy.

Items: Charges
upto
October 1862.

II Refunds.

Duty on Arts Traders & Dealings 12,346

I Land Revenue

Police Guards 37,511

III Customs.

Police Guards 153

IV Salt

Police Guards 2,218

Writ 2,654

IV. Miscellaneous.

Cost of paper for printing }
Village accounts } 942

Stamp paper supplied gratis }
to Public servants } 117

Total 1059

Revenue B^d Office,
Madras,
16th February 1863.

[Signature]
Secretary.

Enclosure in Proceedings
of the Board of Revenue
to the Secretary to Govt. G.
dated 16th Feb'y. 1863. -
No.

Rev. 429/63.

Abstract showing the amount
of Collections up to October 1862
in comparison with the
Budget for 1862 - 63 -
and Abstract showing the
amount of Charges incurred up to
October 1862, in comparison
with Budget grant for
1862 - 63.

[illegible]

[illegible][illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Statement of Charge

Average Amount of
Grant for six Months.

Actual expenditure
for 1st Quarter.

Actual expenditure
for 2^d Quarter.

Total

Increase

Decrease.

No. Miscellaneous

1827/8

20000

15000

10000

"

142797

Statement of Grant above
of October

1827/8

"

"

125270

"

"

"

C. B.

John Austin
M. P. North Carolina

John Smith

M. P. North Carolina

1st February 1863.

W. B. Smith

James M. Smith
M. P. North Carolina

Р № 422/63

101

N^o 504-

Proceedings of the Madras Government
Under date the 13th March 1863

Read the following Papers

From the Board of Revenue.

Submitting Quarterly
Abstracts of the Collections (Here enter 16 February 1863)
up to October last in compar-
ison with the Budget Grants
with certain explanation on the
subject.

From the Ag Dy. Aud^r and
Accountant General.

Submitting the second (Here enter 17 " " 1863)
Quarterly statement for 1862-63.

With the first of the
papers recorded above the Board
of Revenue submit an abstract
statement of actual expenditure
incurred during the first six
months of 1862/63 compared
with the Budget estimate for
that year. With the second
paper the Acting Accountant
General furnishes a similar
statement for the same period.
As the Board remark these
statements are laid before
Govt.

Wm

JP

Govt at too late a period to be
of any use, His Excellency
the Governor in Council trusts
that the measures which
the Board ~~propose~~ have
adopted, will ensure the
more punctual submission
of the future returns.

2. The Govt observe
that the two returns before
them, though for the same
period, differ largely from
one another under the three
heads marked in the following table with an asterisk.

Heads	Expenditure as given in the Board's statement	Expenditure as given in the ac- countant General's statement
* Land Revenue	177,344	209,286
Sayer	108,992	
	<u>188,240</u>	
Atkari	116,468	116,468
* Income Tax	14,092	10,664
Customs	78,957	80,043
Salt	6,84,520	6,83,675
* Stamps	29,139	45,028
Miscellaneous	41,593	39,677

There is a difference of
upwards

upwards of Rs 209,880 un-
der "Land Revenue" of Rs
26,800 under "Income Tax" and
of Rs 15,880 under "Stamps".
The large difference under
"Income Tax" is apparently
owing to the omission of the
expenditure of the Presidency
Commission from the Board's
returns. The Com^r were re-
quested to submit their monthly
statement of expenditure direct
to Govt, but have not done so.
They will be directed to for-
ward the statement in future
to the Board of Revenue so
that it may be included in
the abstract submitted by
them. The Govt presume
that the differences under the
other heads are chiefly, if
not altogether, owing to the
omission of unaudited charges
from the returns sent to the
Board, while they are in-
cluded in the Treasury
accounts furnished to the
Accountants. The instruc-
tions issued to the Collectors

in para 9 of the Board's Prog^{re}
will correct this error hereafter.

3. The Board state
that they have not included
in the abstract statements
the expenditure incurred in
account of the Survey and
Settlement Departments as
they are not aware of the
provision made in the Budget
for those Departments. They
will be requested to procure
the necessary information
from the Account General
and make their ^{future} returns for
the 3^d Quarter complete
for all the Departments
named in the order of 20th Oct^r
1862, No 2259, except the Inam
Commission and the Forest
Conservancy.

4. The statement
submitted is too elaborate -
The object of Govt in calling
for these returns is merely to
learn how the receipts and
disbursements correspond
with the Budget Estimates
and this object will be defeated
if

if the statements are pre-
pared in too great detail.
The statements should here-
after be forwarded to the
Board by every officer by
the 7th of each month for the
preceding month and it
will be sufficient if the
entries are in even hun-
dreds - but early submis-
sion is essential.

JMS

14th April 63. J. H. Cole Esq^r Secy^r to Govt
3- By Acct^{ts} Genl^l ✓
13 P. Meeme Jee Coor ✓
13 a D of Real Sett^{ts} ✓
4 a Cons^l of Forests ✓
10 a Supt^l Real Surveyor ✓
5 a Inam Comm^{rs} ✓

Revenue 1863 Dept
No. 400. for all work.

No. 504.

No. of the all work for
No. 13th March 1863

No. of the all work for
No. 13th March 1863

Statement of actual
expenditure incurred during
the first six months of 1863
compared with the Budget
estimate for that year in
accordance with the Board
of Revenue and the Re-
sultant general revenue

11/11/19

No. No. 204
24-1-62

No. 436-437
23-9-62

No. 233
20-10-62

No. 385-586
30-12-62

No. 337-338
28-10-61

No. 318-316
26-11-62

No. 6/63 No. 115-120

11th March 1863