

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	864	Press Mis.
	22 S. 226	
Dated	19-5-19	1 Dec

Not to be folded or roughly handled*ms*

*Proceedings of the Madras Government, Revenue Department,
19th May 1864.*

No. 225. Read the following Proceedings of the Board of Revenue, dated 20th April 1864,
No. 2,389:—

Read the following letter from the Collector of North Canara, dated Coompta, 1st February
1864, No. 236.

1. With reference to the Proceedings of the Government of Madras and the orders of the Board thereon noted in the margin, on the subject of the Saderwarid expenditure of this District for the years 1859-60, 1860-61, and 1861-62, I have the honor to submit a copy of a letter on the subject, which I have received from the Deputy Collector of my Treasury, together with its several enclosures.

2. Out of an aggregate expenditure of Rupees 11,373-1-5 actually incurred during the above years, Bills amounting to Rupees 9,486-1-1 have been passed, and Rupees 1,887-0-4 disallowed as being in excess of sanctioned allowance as follows:—

Years.	Expenditure incurred.			Amount passed.			Amount remaining to be passed.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
For 1859-60... ..	3,930	5	6	2,950	14	8	979	6	10
„ 1860-61... ..	3,564	7	5	3,501	2	0	60	5	5
„ 1861-62... ..	3,878	4	6	3,031	0	5	847	4	1
Total...	11,373	1	5	9,486	1	1	1,887	0	4

3. After the lapse of such length of time as has occurred since the transactions which form the subject of this communication took place, it would be impossible to give accurate reasons for the excess of expenditure over sanctioned allowance as shown above; but the principal reason would appear to me to have been that the allowance was insufficient. It was fixed when this District formed an integral portion of the “Canara” Collectorate. When it was made into a separate Collectorate, no measures appear to have been taken to give it an adequate allowance, that for “Canara” was drawn upon by both the new Collectorates. During 1859-60, South Canara spent Rupees 4,070-5-11, and North Canara Rupees 1,291-10-1, and as this combined expenditure nearly absorbed the allowance for “Canara” Rupees 5,362, Bills amounting to Rupees 979-6-10 for that year were returned unaudited by the Civil Auditor, Madras, though North Canara had drawn comparatively to a small extent on the allowance. The amount unpassed for the subsequent year (Rupees 60-5-5) is very trifling, and that for 1861-62 amounts to Rupees 847-4-1, making in all Rupees 1,887-0-4 for adjustment.

4. I am respectfully of opinion that considering the insufficiency of the portion of the allowance allotted for North Canara, which though it may have sufficed for the two Collectorates when they formed one District, was for obvious reasons, insufficient for the two apart, together with the increase of prices which took place since the allowance was fixed ten years before, it does not appear advisable that the adjustment of this item should be delayed. Such scrutiny as was possible was instituted, and has given me no reason to doubt that the expenditure was incurred as represented, and there is now no other course left for its settlement. I have, therefore, the honor to request that the sanction of the Government of Madras may be obtained to the amount disallowed by the Civil Auditor, Madras, as shown above being passed, and the accompanying Bills audited and returned to me.

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5. I regret extremely that a pressure of business has prevented me from replying to your references earlier.

ENCLOSURE. No. 1.

From J. J. HEARN, Esq., Deputy Collector of North Canara, to M. J. S. STEWART, Esq.,
Collector of North Canara, dated Sedashigur, 12th August 1863, No. 854 of 1864.

Dated 26th August 1863, No. 1,813.
" 27th " " 1,818.

1. With reference to the Proceedings of the Madras Government noted in the margin, received with the late Acting Collector's endorsement No. 1,285, dated 30th December last, I have the honor to make the following report regarding the Saderwarid charges therein alluded to.

2. The expenditure on the above account in the Revenue and Magisterial Departments for Fusly 1269, amounted altogether to Rupees 3,930-5-6 as per accompanying Statement No. 1 which shows the sums for which bills were submitted for audit, the amounts passed by the Civil Paymaster and those remaining unpassed, an abstract of which is given below:—

Departments.	Amount of the Bills submitted for audit.	Amount passed.	Amount unpassed.
	RS. A. P.	RS. A. P.	RS. A. P.
Revenue including Salt, Sea, and Land Customs...	3,022 14 1	2,460 4 6	562 9 7
Magisterial...	907 7 5	490 10 2	416 13 3
Total...	3,930 5 6	2,950 14 8	979 6 10

3. On a further examination of the detailed Statement of Saderwarid charges submitted with the late Collector Mr. Fisher's letter, No. 25, dated 26th March 1862, I find that a sum of Rupees 3-13-2 on account of paper purchased in the Supa Talook for the Magisterial Department was omitted from that Statement, and a further sum of Rupees 1-15-0 on account of oil was erroneously included under Land Customs instead of the Magisterial Department. A revised Statement No. 2 for Rupees 3,930-5-6 is herewith submitted for transmission to the Board of Revenue. It will be seen from it that the expenditure from 1st July to 31st December 1859, amounted to Rupees 1,968-0-10, and from 1st January to 30th June, 1,962-4-8. Although North Canara formed part of the Province of Canara during the first mentioned period, yet certain charges for November and December 1859 were included in the Bills submitted from this office subsequent to 1st January 1860 (*vide* foot note to Statement No. 1 referred to in paragraph 2). The amount for the first six months of Fusly 1269 stands thus

Departments.	Amount of the Bills submitted for audit.	AMOUNT PASSED			
		Prior to the division of Canara.	Subsequent to the division of Canara.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Revenue including Salt, Sea and Land Customs ...	1,477 6 8	1,168 10 5	308 12 3	1,477 6 8	
Magisterial ...	490 10 2	383 4 5	107 5 9	490 10 2	
Total...	1,968 0 10	1,551 14 10	416 2 0	1,968 0 10	

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The accounts for the second period of Fusly 1269, i. e., from January to June 1860, is as follows:—

Departments.	Amount of the Bills submitted for audit.	Amount passed.	Amount unpassed.
	RS. A. P.	RS. A. P.	RS. A. P.
Revenue including Salt, Sea, and Land Customs...	1,545 7 5	982 13 10	562 9 7
Magisterial...	416 13 3		416 13 3
Total...	1,962 4 8	982 13 10	979 6 10

4. From the accompanying letter No. 932, dated 25th August 1860, received from the Officiating Civil Auditor, Madras, it appears that the sanctioned allowance for Saderwarid charges of the Revenue Department amounts to Rupees 5,263, of which sum Rupees 4,070-5-11 have been absorbed by Bills of the South Canara Collectorate, and Rupees 1,291-10-1 only by those of this District. The latter sum is composed of the two amounts, i. e., Rupees 308-12-3, and Rupees 982-13-10 shown in columns 3 and 2 respectively of the two Statements above given.

As the expenditure exceeded the sanctioned allowance, the Civil Paymaster objected to pass the charges amounting to Rupees 562-9-7, shown as unpassed in the foregoing Statement. Bills for the unpassed sum as noted in the margin are herewith submitted.

	RS. A. P.
Land Revenue Department from April to June 1860...	400 5 8
Sea Customs do. from February to do...	70 15 10
Land Customs do. from do. to do...	33 4 2
Salt do. do. from April to June 1860...	57 15 11
	562 9 7

5. The sanctioned allowance of the Saderwarid charges of the Magisterial Department amounts to Rupees 920 as per accompanying letter No. 841, dated 13th August 1860, from the Acting Civil Auditor Madras, from which it will be seen that he objects to pass the Bills from January to June 1860, amounting to Rupees 416-13-3, as shown in the Statement above given,

on the ground that they are in excess of the sanctioned allowance. Bills for the unpassed sum as noted in the margin are herewith submitted.

Magisterial Department from January to June 1860, Rupees 416-13-3.	
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6. In order to adjust the unpassed Saderwarid charges appertaining to Fusly 1269, it is necessary that the sanction of the Madras Government should be obtained for Rs. 979-6-10, viz.:—

	RS. A. P.
For the Revenue Department including Salt, Sea, and Land Customs...	562 9 7
Magisterial Department ...	416 13 3
Total...	979 6 10

7. The excess above alluded to has arisen from two causes; firstly, when the allowances for Saderwarid charges were sanctioned in May 1850, the Province of Canara formed one charge, and on its division into two Collectorates two separate Huzur offices were necessary; hence it follows that the allowance sanctioned for one Collectorate would not suffice for two. 2ndly. When the allowances were sanctioned, the prices of articles and rates of cooly hire were, I believe, lower than those of 1859-60.

8. With reference to paragraph 3 of the Government Proceedings now under reply, and paragraph 2 of the Board's endorsement thereon, I beg to furnish the following explanation regarding the difference therein noted. Out of the sum of Rupees 1,398-15-10 stated in paragraphs 6 and 7 of the late Collector, Mr. Fisher's letter therein alluded to, as having been passed

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subsequent to the division of the Province, Rupees 416-2-0 are on account of the charges incurred in the Revenue and Magisterial Departments in the months of November and December 1859 as particularized in the margin, and apparently not included in the South Canara Statement referred to in the abovementioned paragraph 3, and the balance, viz., Rupees 982-13-10, is the amount of the expenditure incurred in the Revenue Department only subsequent to the abovementioned period as shown below.

MAGISTERIAL DEPARTMENT.							
	RS.	A.	P.	RS.	A.	P.	
Supa Talook for November 1859	18	14	10				
Huzur and Talook Cutcheries for December 1859	88	6	11				
				107	5	9	
REVENUE DEPARTMENT.							
	RS.	A.	P.		RS.	A.	P.
Land Revenue for November and December 1859	261	3	11				
Land Customs for do...	17	8	11				
Sea Customs for do...	15	4	0				
Salt do...	14	11	5				
				308	12	3	
				416	2	0	

in the months of November and December 1859 as particularized in the margin, and apparently not included in the South Canara Statement referred to in the abovementioned paragraph 3, and the balance, viz., Rupees 982-13-10, is the amount of the expenditure incurred in the Revenue Department only subsequent to the abovementioned period as shown below.

Months.	Land Revenue.	CUSTOMS.						Salt.	Total.
		Sea.			Land.				
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
January 1860	241	10	0	20	13	7	10	3	8
February	208	9	8	25	7	6	3	9	0
March	218	6	5				21	4	7
April	192	12	4						
Total...	861	6	5	46	5	1	13	12	8
							61	5	8

9. The sum of Rupees 982-13-10, added to that given in paragraph 6, viz., Rupees 979-6-10 (for which sanction is now applied for), corresponds with the total amount of Rupees 1,962-4-8 exhibited in the accompanying Statement No. 2 as the Saderwarid charges incurred from January to June 1860.

10. The difference of Rupees 279-12-8 between the sum of Rupees 1,259-3-6, for which sanction was applied for in the late Collector, Mr. Fisher's letter No. 25, dated 26th March 1862, and Rupees 979-6-10 for which sanction is now required arose from the sum of Rupees 273-0-4 on account of unadjusted advances having erroneously been twice brought into account, and Rupees 6-12-4 on account of unaudited Contingent charges having also been included in the former sum of Rupees 1,259-3-6.

11. In connection with the Saderwarid charges incurred in the Fusly 1270, i. e., 1860-61, I beg to append the accompanying Statement No. 3, and to annex below an abstract of it, from which it will be seen that the amounts remaining unpassed for this Fusly are small compared with the preceding and subsequent Fuslies 1269 and 1271:—

Departments.	Amount of the Bills submitted for audit.			Amount passed.			Amount unpassed.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Revenue including Salt, Sea, and Land Customs...	2,973	6	5	2,967	14	5	5	8	0
Magisterial...	591	1	0	536	3	7	54	13	5
Total...	3,564	7	5	3,504	2	0	60	5	5

12. As the sums shown as unpassed are in excess of the Saderwarid allowances sanctioned in 1850, and alluded to in paragraphs 4 and 5 of this letter, the Officiating Civil Paymaster has refused to audit the Bills in which they were included. I beg to transcribe below copy of the Civil Paymaster's Memorandum dated 31st August 1861, having reference to the unaudited sum of Rupees 54-13-5, relating to the Magisterial Department.

"Returned unaudited as the authorized amount of Saderwarid (Rupees 460 being a moiety of the amount 920) sanctioned for the South and North Canara Districts has already been exceeded by Rupees 76-3-7, and no more can be passed without special sanction."

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13. Bills, as per margin, amounting to Rupees 60-5-5 are herewith submitted, in order that, the necessary sanction of the Madras Government may be obtained to enable the Civil Paymaster to audit them.

REVENUE DEPARTMENT.		RS.	A.	P.
Saderwarid of the Salt Department from November to December 1860...		5	8	0
MAGISTERIAL DEPARTMENT.		RS.	A.	P.
Saderwarid of do. for June 1861		54	13	5
		60	5	5

14. The accompanying Statement No. 4 shows the Saderwarid charges incurred in Fusly 1271, and an abstract of it is subjoined below, from which it will be observed that the unpassed sums amount in the aggregate to Rupees 1,887-0-4, for which sanction is also required to enable the Civil Paymaster to audit the Bills herewith transmitted:—

Departments.	Amount of the Bill submitted for audit.			Amount passed.			Amount unpassed.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Revenue including Salt, Sea, and Land Customs	3,567	7	5	2,881	7	3	686	0	2
Magisterial	310	13	1	149	9	2	161	3	11
Total...	3,878	4	6	3,031	0	5	847	4	1

15. The aggregate sum for which sanction is required is shown in the following Statement:—

Departments.	Amount of the Bills submitted for audit.			Amount passed.			Amount unpassed.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Revenue, including Salt, Sea and Land Customs.</i>									
Fusly 1269	3,022	14	1	2,460	4	6	562	9	7
Do. 1270	2,973	6	5	2,967	14	5	5	8	0
Do. 1271	3,567	7	5	2,881	7	3	686	0	2
Total...	9,563	11	11	8,309	10	2	1,254	1	9
<i>Magisterial.</i>									
Fusly 1269	907	7	5	490	10	2	416	13	3
Do. 1270	591	1	0	536	3	7	54	13	5
Do. 1271	310	13	1	149	9	2	161	3	11
Total...	1,809	5	6	1,176	6	11	632	14	7
Grand Total...	11,373	1	5	9,486	1	1	1,887	0	4

(True Copy.)

(Signed) M. J. S. STEWART, Collector.

1. Resolved that the foregoing letter and its enclosures be submitted to Government with reference to their Order dated 27th August 1862, No. 1,818.

2. With their Proceedings dated 8th August 1862, No. 5,201, the Board of Revenue submitted to Government a letter from the late Collector of North Canara requesting sanction for certain Saderwarid expenses incurred in Fusly 1269 in excess of the standard amount fixed for the entire District of Canara. The sanction of Government was not then granted as explanation

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was called for regarding to certain points. The Collector of North Canara, who was requested to furnish this explanation, forwards with his letter above recorded one to his address from his Deputy in charge of the Treasury which contains all the explanation required in regard to the several points noticed by Government.

3. It appears from the explanation given in paragraph 8 of the Deputy Collector's letter, that out of the sum of Rupees 1,398-15-10, referred to in paragraph 3 of the Government Order under reply, as having been passed subsequent to the division of the Province of Canara, a sum of Rupees 416-2-0 is on account of charges incurred in November and December 1859, and apparently not included in the South Canara Statement, which was sanctioned in Government Order dated 4th September 1861, No. 1,758. The amount passed for the period from January to June 1860, would thus appear to have been Rupees 982-13-10, and deducting this from the sum of Rupees 1,958-9-6 shown in the Statement received with the late Collector Mr. Fisher's

	Rs.	A.	P.
Revenue Department including Salt, Sea, and Land Customs ..	562	9	7
Magisterial Department..	416	13	3
Total..	979	6	10

letter, dated 26th March 1862, as the total expenditure during the period just referred to, viz., from January to June 1860, there remain Rupees 975-11-8 to be passed on account of charges for that period. To this sum however must be added Rupees 3-11-2, which the

Deputy Collector explains in paragraph 3 was erroneously omitted from the Statement sent by Mr. Fisher, and with this addition, the unpassed excess Saderwarid charge appertaining to Fusly 1269, for which sanction is now solicited, is Rupees 979-6-10, as particularized in the margin.

4. It will be observed however that the sum for which sanction was sought in the late Collector Mr. Fisher's letter dated 26th March 1862, recorded in the Board's Proceedings dated 8th August 1862, No. 5,201, on account of the excess Saderwarid charges of the above Fusly, was Rupees 1,259-3-6, and that the difference between this sum and that for which sanction is now requested is stated by the Deputy Collector, in paragraph 10 of his letter, to have been caused by a sum of Rupees 273-0-4, on account of unadjusted advances having been erroneously brought twice into account, and Rupees 6-12-4, on account of unaudited contingent charges having also been included in the application. The exclusion of these two items has reduced the sum for which sanction is necessary to Rupees 979-6-10.

5. In paragraphs 10 to 14 of the Deputy Collector's letter sanction is requested for the excess Saderwarid expenses of Fuslies 1270 and 1271 remaining unpassed. They amount to

	Fusly 1270. Rs. A. P.	Fusly 1271. Rs. A. P.
Revenue including Salt, Sea, and Land Customs ..	5 8 0	686 0 2
Magisterial..	54 13 5	161 3 11
Total..	60 5 0	847 4 1

Rupees 60-5-5, and Rupees 847-4-1 respectively as particularized in the margin. The Collector observes that the standard Saderwarid allowance having been fixed for the entire undivided district of Canara, it was insufficient for two separate Collectorates and was drawn upon by

South Canara in too large a portion. The rise of prices since the allowance was fixed, some ten years ago, is also a reason for its present inadequacy. The Board consider the explanation satisfactory, and recommend accordingly that sanction be granted for the excess expenditure alluded to above. The Collector adds that such scrutiny as was possible was instituted, and that he has no reason to doubt that the expenditure was incurred as represented. Considering also the length of time which has elapsed since the expenditure was incurred, and the difficulty of ascertaining

	Rs.	A.	P.
Fusly 1269 ..	979	6	10
" 1270 ..	60	5	5
" 1271 ..	847	4	1
Total..	1,887	0	4

the exact causes of the excess expenditure in each case, the Board consider it inexpedient to withhold sanction for its adjustment any longer. They therefore recommend that the sanction of Government be granted for the unpassed

excess charges of the three Fuslies amounting to Rupees 1,887-0-4 as detailed in the margin.

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No. 226. ORDER THEREON, 19th May 1864, No. 864.

Sanction is accordingly granted for Rupees (1,887-0-4) one thousand eight hundred and eighty-seven and Pice four.

(True Extract.)

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

To the Board of Revenue.
,, the Acting Accountant General.
,, the Civil Paymaster.

Exd. S. T. Augustin.

No 20 May 50 No 55-55
 26 May 62 No 34-35
 27-8-11-11-27-28

Rev. 1864. Department.
 Secy of Agriculture May.

No. 1064.
 PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 20th April 1864.
 Revenue 325-1

No. 2389.

Submitting with Board's remarks letter from
 the Collector of North Canara forwarding copy
 of a letter on the subject of the Sadevared
 expenditure of the District for the years 1859-
 60, 1860-61 and 1861-62.

No 2255-226.

24864. 19 May.

W. H. B. B. B.

864. 88-884.

Function is accordingly

granted for Rs. 1884-4) One

thousand eight hundred and

eighty seven and five paise

Grant of Rs. 1884-4-5

7/5/64

W. H. B. B. B.

W. H. B. B. B.

W. H. B. B. B.