M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 963 Press Mis.

417-418

Dated 30-4-1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 30th April 1867.

No. 417. Read the following Proceedings of the Madras Government in the Financial Department:—

Communicating, to the Departments concerned, letter from Government of India, reviewing the Budget Estimate for 1867-68. } (Here enter 13th April 1867, No. 168.)

No. 418. ORDER THEREON, 30th April 1867, No. 963.

Land Revenue

		Rs.
Collectors' Establishments		38,76,000
Deduct one-fifth of salaries, &c., provided under 17 "Criminal Courts"		7,57,200
		31,18,800
Petty construction and repairs ...		3,92,200
Revenue Survey		6,51,000
Settlement Charges.		
Director of Revenue Settlement	3,36,500	
Inam Commission... ...	84,060	
		4,20,560
		45,82,560
Deduct retrenchments.		
Revenue Establishments ...	50,000	
Travelling and Tentage allowances	34,000	
		84,000
Net sanctioned grant		44,98,560

1. Ordered to be communicated to the Board of Revenue, the Director of Revenue Settlement, and the Superintendent of Revenue Survey.

2. The total amount authorized by this Government for entry in the Budget of 1867-68, under Land Revenue, amounted to Rupees 45,82,560; the retrenchments made by the Government of India consist of two sums, of the aggregate amount of Rupees 84,000, and the net sanctioned grant is Rupees 44,98,560.

3. The greater portion of the increase under Revenue Establishments, alluded to in paragraph 6 of the letter from the Government of India, dated 21st March 1867, No. 1,546, is owing to the revision of these Establishments by Mr. Pelly, and the retrenchment is made, apparently, in consequence of the final report of the results of that revision not having been submitted to them. This report is under preparation, and will be forwarded at an early date.

4. The provision under "Travelling and Tentage allowances" has been reduced from Rupees 1,49,571 to Rupees 1,15,571, on the ground that the actual expenditure of 1865-66 was only Rupees 94,938. There seems to be some error in the latter figure. According to the particulars given by the Board of Revenue in their Budget Estimate for 1867-68, the actual expenditure in the year alluded to, under the heads specified in the margin, amounted to Rupees 1,43,746.

	Rs.
Tentage allowances, &c.	86,748
Travelling charges	1,00,215
Total...	1,86,963
Deduct one-fifth under 17 "Criminal Courts."	37,392
Net amount ...	1,49,571

5. The Accountant General will submit a supplemental Budget, later in the year, if the progress of expenditure shews that the present sanctioned allotment under the major head "Land Revenue" is likely to be insufficient in consequence of these retrenchments.

6. The increase in the Revenue Survey Budget for 1867-68 over that of 1866-67 (inclusive of the supplemental grant of Rupees 20,000) is Rupees 1,44,500. This consists of the cost of new* parties and other sanctioned increases of charge fully explained in the Proceedings of Government, dated 11th December 1866, No. 3,345, and reported to the Government of India from time to time either in the monthly Statements or by separate letters. The cost of the new Survey and Demarcation parties in the Ganjam and Madras Districts formed the subject of the letter to the Government of India, dated 3rd January 1867, No. 4, (their reply has been recently received,) and this communication has apparently been lost sight of by them in making their remarks in paragraph 9 of their letter under notice.

* Increase on account of sanctioned parties	Rs. 20,500
New parties...	1,24,000
Total...	1,44,500

7. The Superintendent of Revenue Survey and the Officiating Director of Revenue Settlement will, however, be requested to put themselves in communication with one another, and to furnish the Statements called for in paragraph 10, with such explanation as they may deem it necessary to submit with reference to the remarks of the Government of India in regard to the expenditure of their respective departments.

8. The attention of the Inam Commissioner will be requested to paragraph 11 of the letter from the Government of India.

9. The Board of Revenue will be requested to submit the Statement required in paragraph 13. They will so revise the list which accompanied their Proceedings, dated 2nd November 1866, No. 7,932, for the distribution of Rupees 1,25,000 for salt works, as to include the additional works pointed out by Government in paragraph 43 of their Proceedings, dated 8th December 1866, No. 3,309, and to give clearly the information required by the Government of India, viz., "whether "all the works, for which the two lacs are proposed, are such as to be excluded "from the prescribed definition of Public Works."

10. The Government of India disallow the sum of Rupees 7,886, provided for the additional charge consequent on the revision of the Establishment of the Board of Revenue by Mr. Pelly, agreeably to the orders of Government. They take exception to effect having been given to the increase without their sanction, but in doing this they appear to have overlooked the arrangement under which the revision of the Establishments by Mr. Pelly has been carried out. A preliminary report* of the revision of the General Revenue Establishments was submitted to that Government, and effect was given to parts of it from time to time as approved, the alterations so made being included in the monthly Statements, as subject to report hereafter. The revision of the Revenue Board's Office was similarly treated, and included in the Statement for December last. It is true that the general revision was commenced in 1861, but the task was so important and laborious as to render its satisfactory completion within a shorter time impossible, although prosecuted with the utmost zeal by Mr. Pelly. Experience of the working of the changes was necessary before they could be finally

* To Government of India, dated 14th September 1860, No. 1,596.

Proceedings of the Madras Government, Revenue Department,
30th April 1867.

settled. The whole having, however, now been completed, the revision of the Board's Office will, as already determined,* be included in the General Report about to be submitted to that Government. Pending their orders, the Accountant General will continue to pass the monthly abstract for the Board's Office according to the new scale.

* Procs. dated 22nd Dec. 1866, No. 3,485.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Director of Revenue Settlement.
,, the Superintendent of Revenue Survey.
,, the Officiating Inam Commissioner.
,, the Accountant General.
,, the Financial Department.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Financial Department, 13th April 1867.

No. 15. Read the following letter from the Secretary to the Government of India, to the Chief Secretary to Government, Fort Saint George; dated Fort William, 21st March 1867, No. 1546.

Accounts.

I am directed to acknowledge the receipt of your letter, No. 488, dated 24th December 1866, forwarding the Budget Estimates of the Revenues and Receipts, and of the Civil Expenditure, of the Madras Presidency for the official year 1867-68, and, in reply, to communicate, for the information of the Madras Government, the following orders and observations.

2. The figures in the subjoined table show the Estimate of Revenues and Receipts, as adopted by the Government of India :—

Land Revenue...	4,30,55,000
Tributes and Contributions from Native States. ...	34,46,400
Forest...	4,00,000
Abkarry...	56,50,000
License Tax...	6,00,000
Customs...	20,78,000
Salt...	1,24,00,000
Stamps...	40,05,000
Mint...	1,30,600
Law and Justice...	7,35,000
Police...	3,41,400
Marine...	32,000
Education...	48,200
Interest...	1,34,200
Miscellaneous...	4,70,000
	7,35,25,800

3. The alterations occur chiefly under Customs and Stamps. The local Estimate under the former head, amounting to Rupees 21,50,000, has been reduced to Rupees 20,78,000, on account of the revised Customs Tariff; and the Estimate for Stamps has been raised to Rupees 40,05,000, on account of the proposed institution fees. For the new License Tax, a sum of six lakhs has been roughly assumed for the present.

4. Under the head of Expenditure, the local Estimates have been adopted with the following exceptions.

5. The Estimate for Service Funds and other Accounts has been raised by a sum of Rupees 40,700, on account of interest on the Net Traffic Receipts of the Railway Companies.

6. For Land Revenue Charges, the grant has been limited to Rupees 44,98,560 by the following reductions. The Estimate for Deputy Collectors and Revenue Establishments, less one-fifth provided under Law and Justice, is for Rupees 19,02,736, but this greatly exceeds the actuals for 1865-66, which amount to only Rupees 17,50,984, and no sanctions of the Government of India in 1866-67 explain the increase of a lakh and a half in 1867-68 over the actuals of 1865-66. For seven months of the current year, the expenditure amounts to Rupees 10,87,192, and, at that rate, the charge for twelve months would be Rupees 18,63,758; but as this increase over the rate of expenditure in 1865-66 is probably due to Mr. Pelly's revision of Establishments, the reports of which have been repeatedly called for, for more than a year past, Rupees 50,000 have been withheld from the proposed grant.

7. The figures entered on the margin for Travelling and Tentage allowances suggested a reduction of more than half a lakh. The Accountant General, Madras, states, indeed, that the current year's provision is insufficient; but so large an excess over the actuals of

Actuals for 1865-66	... Rs. 94 938
4ths of Grant for 1866-67	... ,, 1,33,397
Do. of Estimate for 1867-68	... ,, 1,49,571

1865-66 seems unnecessary. The grant for 1867-68 has been accordingly reduced by Rupees 34,000, or to Rupees 1,15,571, which is still Rupees 20,000 in excess of the actuals of 1865-66.

8. The following table shows the charges of the Survey and Settlement Departments and the Inam Commission, as actually incurred in 1863-64, 1864-65, and 1865-66, and as estimated for 1867-68 :—

	1863-64	1864-65.	1865-66.	1867-68.
Revenue Survey...	4,41,360	4,41,230	4,83,581	6,51,000
Settlement...	3,07,478	3,39,950	3,63,269	3,36,502
	7,48,838	7,81,180,	8,46,850	9,87,502
Inam Commission...	1,39,311	1,38,744	1,14,479	84,058
Total.....	8,80,149	9,19,924	9,61,329	10,71,560

9. Notwithstanding that most of the Districts of the Madras Presidency have been surveyed and settled, the charge for survey has increased by above two lakhs since 1864-65, in which year a transfer of the work of demarcation from the Settlement to the Revenue Survey Department was arranged, with a view, apparently, to economy. But, although the expense of the Revenue Survey has increased, that of the Settlement Department has not been reduced, at least proportionately. The gross increase over the estimate of 1866-67 is more than a lakh and a half, which is attributed to "the formation of new survey and demarcation parties in the Ganjam and "Madras Districts, and to other sanctioned increases of charge in the Survey Department." No proceedings, however, of the Government of Madras, proposing specifically an increase of the expenditure in the Revenue Survey Department by two lakhs beyond the amount in 1864-65, and setting forth the schedules of salaries and establishment which involve that amount of increase, have been reported to the Government of India for confirmation or sanction.

10. As regards the new parties formed in the Ganjam and Madras Districts, it was reasonable to expect that, with the completion of the Settlement in other Districts, existing parties would have been available for transfer. The Budget provision asked for has, however, been allowed to stand; but the Government of India requests that it may be furnished with the following Returns :—

1*st*.—A list of the Districts in which surveys and settlements have been completed.

2*nd*.—A list of those partially completed, with probable date of completion.

3*rd*.—A list of those not yet taken in hand.

4*th*.—A detailed statement of the Revenue Survey Establishments employed in each District, and their annual cost.

5*th*.—A detailed statement of the Settlement Establishments similarly employed.

11. The charge for the Inam Commission re-appears for 1867-68, notwithstanding that its discontinuance has been promised since 1862-63. His Excellency in Council, however, hopes that every exertion will be made by the Madras Government to bring the Inam Commission to a speedy close this year, and, on this understanding, sanctions the provision for 1867-68.

12. For the charges of the Forest Department, the figure sanctioned by the Public Works Department has been adopted.

13. The Estimate of Salt charges, viz., Rupees 18,00,000, includes an item of Rupees 2,00,000 on account of construction and repair of petty Salt Works. The Accountant General reports that this has been transferred from the Public Works Budget, under the General Order of 31st October 1865, which defined what works come within the category of Public Works. Pending submission of a detail of the number and character of the works, and whether all the works for which the two lakhs are proposed are such as to be excluded from the prescribed definition of Public Works, one lakh has been retrenched.

14. The Estimate for Administration and Public Departments, viz., Rupees 13,15,590, has been increased by an addition of Rupees 2028, and decreased by the deduction of three sums of Rupees 7886, 12,000, and 1300, amounting to Rupees 21,186, thus limiting the grant to Rupees 12,96,430. The addition is on account of the establishment of the new Money Order Office, at Rupees 169 a month. The first item of deduction is the additional provision under Board of Revenue, consequent on Mr. Pelly's revision of the Board's Establishment, owing to an increase of work. Mr. Pelly was deputed in 1861 to revise existing Establishments, with a view to reduction, and the Governor General in Council thinks it hardly within the scope of his inquiry to deal with applications for increases of establishment in 1866, without, at least, the Madras Government obtaining the sanction of the Government of India, before giving effect to the increases.

15. The next deduction is from the Estimate for the Accountant General's Office, in which the sums of Rupees 9600 and Rupees 7728 (=Rupees 17,328) are included on account of the 2nd Assistant Accountant General and the Loan and Interest Branch. On the tranfer of the management of the Public Debt to the Bank of Madras, the above charge should entirely cease. Allowing, however, three months' charge for bringing up any arrears, only 12,000 Rupees have been disallowed.

16. The last item of retrenchment is Rupees 1300, provided for the remuneration of the Auditors of the Accounts of the Bank of Madras. The audit of the Bank's accounts should be provided for by the Accountant General, Madras.

17. Under Currency Department, Rupees 46,500 have been estimated as the remuneration to the Madras Bank for conducting the Government Currency business. This provision will not be needed on the termination of the present agreement with the Bank, but it has been allowed to stand as a reserve.

18. The Estimate for Law and Justice, viz., Rupees 43,73,140, has been raised by an addition of a lakh and a half, for improving the salaries of Uncovenanted Judges and their establishments; but it has also been reduced by the following deductions, amounting to Rupees 66,000, whereby the grant has been fixed at Rupees 44,57,140.

19. For the reasons given in paragraphs 6 and 7, one-fourth of the total deduction from the Estimate of Land Revenue charges therein noticed, viz. Rupees 21,000, has been retrenched from the provision for Criminal Courts.

20. Under Jails, Rupees 4,92,331 have been proposed for rations, against an actual expenditure of Rupees 3,17,929. The Estimate is for 9000 prisoners, and takes into account an increase of prices since 1865-66. But in seven months of the current year, the charge amounted to Rupees 2,71,251, at which rate the charge for twelve months would be only Rupees 4,65,001. Prices may be more favorable in 1867-68, than in 1866-67, and, at any rate, there is apparently no reason to apprehend an increase of either prices or prisoners in the ensuing year over the present exceptional year. Rupees 25,000 have, therefore, been struck out.

21. In the Estimate for Civil and Session Courts, there is an increase of Rupees 23,342 over the current year, on account of diet allowance to witnesses, &c., which the Accountant General, Madras, attributes to a transfer, under the orders of the Madras Government, of batta to prisoners during their trial, hitherto charged under Jails; but a corresponding reduction has not been made under this head. A further sum of Rupees 20,000 has, in consequence, been retrenched from the Estimate for Jail charges.

22. The Estimates for Police, Marine, and Education, Science, and Art, will be noticed separately, but the grants sanctioned for those heads of service are given in the appended table.

23. For Stationery and Printing, Rupees 3,63,550 have been estimated for 1867-68, against Rupees 3,33,400 for the current year. The increase is wholly in the contingent charges of the Stationery Office, Madras, and in the provision for stationery, which is explained by the Accountant General to be owing to the orders of the Madras Government, that the Superintendent of Stationery should supply all Departments of the Public Service with articles of country stationery, which were previously purchased by them directly from the local markets. But there is appar-

ently no corresponding reduction in the charges of the several Departments, and Rupees 32,500 have accordingly been retrenched.

24. The Estimate for Allowances and Assignments under Treaties and Engagements has been raised to Rupees 48,31,630, by the addition of Rupees 16,50,000, a lakh and a half of which is on account of additional allowance to Prince Azeem Jah Bahadoor, and the rest for the payment of his debts.

25. With the foregoing exceptions, the grants proposed by the Government of Madras have been adopted, and are sanctioned.

26. The sanctioned grants are accordingly as follows :—

Heads of Service.	Amount of sanctioned grants.
	Rs.
Interest on Service Funds and other Accounts...	9,74,000
Allowances, Refunds, and Drawbacks	1,15,500
Land Revenue	44,98,560
Forest	2,73,000
Abkarry (Excise)...	2,17,000
Customs...	1,67,000
Salt	17,00,000
Stamps	1,30,000
Mint	1,89,990
Allowances to District and Village Officers	3,90,[illegible]
Administration and Public Departments	12,[illegible]
Law and Justice	44,57,[illegible]
Police	38,70,770
Marine	1,99,700
Education, Science, and Art	9,60,830
Ecclesiastical	4,00,000
Medical Services	6,05,610
Stationery and Printing	3,31,050
Political Agencies and other Foreign Services..	99,840
Allowances and Assignments under Treaties and Engagements	48,31,630
Miscellaneous	7,06,990
Superannuation, Retired, and Compassionate Allowances	24,08,160

27. The above grants are exclusive of the value of stores from England and their freight, "Stores," to the extent of Rupees 1,99,800, or £19,980, as follows :—

	Stores.	Freight.	Total.
	£	£	£
Stamps	2,396	40	2,436
Stationery	11,358	250	11,608
Marine	2,266	10	2,276
Miscellaneous	1,137	10	1,147
Mint, exclusive of Copper	2,473	40	2,513
Total...	19,630	350	19,980

Copy forwarded to the Comptroller General of Accounts, and the Accountant General, Madras.

No. 16. ORDER THEREON, 13th April 1867, No. 168.

The Accountant General is requested to communicate to the Heads of the several Departments concerned the grants sanctioned by the Government of India for the year 1867-68.

2. Paragraphs 6, 9, 10, and 11 will be considered in the Revenue Department.

3. A copy of the foregoing letter will be furnished to each of the following Departments, for information :—

Revenue Department.	Political Department.
Public Works ,,	Marine ,,
Judicial ,,	Educational ,,
Public ,,	Ecclesiastical ,,

(True Extract).

G. J. Cockburn
Chief Secretary.

To the *Revenue Department.*
,, Accountant General.

Exd. J. H. Burns.

Rev Dept.

No. 963.

Proceedings of the Madras Government
Under date the 30th April 1867

Read the following
Proceedings of Government
in the Financial Dept.

Communicating to the Department concerned Letter from Govt. of India reviewing the Budget Estimate for 1867/68.

Received 13th April 1867
No. 1684

Ordered to be communicated to the Board of Revenue, the Director of Revenue Settlement, and the Superintendent of Revenue Survey.

	Rs.	Rs.
Civil Establishments	38,76,000	
Deduct 1/5 of salaries &c. provided under 17th Criminal Courts	7,57,200	
	31,18,800	
Petty Construction Charges	3,92,200	
Revenue Survey	6,51,000	
Settlement Charges		
Director of Rev. Settl.	3,36,500	
Inam Commission	84,060	4,20,560
	45,82,560	
Deduct Retrenchments		
Revenue Establishments	50,000	
Travelling & Contgt. Allowances	34,000	84,000
Net sanctioned Grant	44,98,560	

2. The total amount authorized by this Government for entry in the Budget of 1867/68 under Land Revenue amounts to Rs. 45,82,560; the retrenchments made by the Government of India consist of five sums of the aggregate amount

Received 13th April 1867
No. 1684

Forwarded for the Records of Government

Printed 13th April 1867.
Received 17th April 1867.
No. 1682.

Entered 18th April

Communicating to the Dept. Concerned Letter from Govt. of India reviewing the Budget Estimate for 1867/68.

B. C. for 67-68.

Dept. 29th April

of Rs. 24,000 and the net sanctioned grant is Rupees 44,99560.

3. The greater portion of the increase under Revenue Establishments alluded to in para. 6. of the letter from the Government of India dated 21st March 1867, No 1516 is owing to the revision of these Establishments by Mr Pelly, and the retrenchment is made apparently in consequence of the final report of the results of that revision not having been submitted to them. This Report is under preparation and will be forwarded at an early date.

The

	Rs.
Tentage allowances &c	86,748
Travelling charges	100,215
Total	1,86,963
Deduct 1/5 under 17 "Criminal Courts"	37,392
Net amount	1,49,571.

4. The provision under "Travelling and Tentage allowances" has been reduced from Rs. 1,49,571 to Rs. 115,571 on the ground that the actual expenditure of 1865/66 was only Rs. 94,938. There seems to be some error in the latter figure. According to the particulars given by the Board of Revenue in their Budget estimate for 1867/68 the actual expenditure in the year alluded to, under the heads specified in the margin amounted to Rupees 143,746.

5. The Accountant General will submit a supplemental Budget later

later in the year if the progress of expenditure shows that the present sanctioned allotment under the major head "Land Revenue" is likely to be insufficient in consequence of these retrenchments.

6. The increase in the Revenue Survey Budget for 1867/68 over that of 1866/67 (inclusive of the supplemental grant of Rs. 20,000) is Rupees 1,44,500. This consists of new parties and other sanctioned increases of charges fully explained in the Proceedings of Government dated 11th December 1866, No. 3345 and reported to the Government of India from time to time either in the monthly statements or by separate letters. The cost of the new Survey and demarcation parties in the Ganjam and Vizagapatam Districts formed the subject of the letter to the Govt. of India, dated 3rd January 1867, No. 4 (Their reply has been recently received) and this communication has apparently been lost sight of by them in making their remarks in para 9 of their letter under notice.

	Rs.
× Increase on account of sanctioned parties	20,500
New parties	1,24,000
Total	1,44,500

7. The Superintt. of Revenue Survey and the Offg. Director of Revenue Settlement will however be requested to put themselves in communication with one another

another and to furnish the statements called for in para 10, with such explanation as they may deem it necessary to submit with reference to the remarks of the Government of India in regard to the expenditure of their respective departments.

8. The attention of the Inam Commissioner will be requested to para 11 of the letter from the Government of India.

9. The Board of Revenue will be requested to submit the statement required in para 13. They will so revise the list which accompanied their

Proceedings

Pro: dated 2d Nov 1866 No 7932 for the distribution of Rs 125000 for salt works &c to include the additional works pointed out by Govt in para 43 of their Pro: dated 8th Dec 1866 No 3309, and to give clear information by the Govt of India viz whether all the works for which the two lacs are proposed are such as to be excluded from the prescribed definition of Public Works"

10. The Govt of India disallow the sum of Rs 7886 provided for the additional charge consequent on the division of the Estabt of the Board of Revenue by Dr Kelly & agreeably to the orders of

of Govt. They take exception to effect having been given to the increase without their sanction, but in doing this they appear to have overlooked the arrangement under which the revision of the Estabts by Mr. Kelly has been carried out. A preliminary report of the revision of the General Rent Estabts was submitted to that Govt and effect given to parts of it as from time to time as approved, the alterations so made being included in the monthly statements, as subject to report hereafter. The revision of the Rent Rolls office was similarly treated and included in the statement for

× To Govt of India 3/14th Sept 1860, No 1,596.

for December last. It is true that the general revision was commenced in 1861, but the task was so important and laborious as to render its satisfactory completion within a short time impossible although prosecuted with the utmost zeal by Mr. Kelly. Experience of the working of the changes was necessary before they could be finally settled. The whole having however now been completed, the revision of the Rent office will, as already determined, be included in the general report about to be submitted to that Govt. Pending their orders, the Accts Gl will continue to pass the

× Pro: 3/22 Dec 1862, No 3485.

~~the monthly abstract~~
~~for the Bd's office~~
~~according to the new~~
scale -

11 Copies Letter Sh of Revd Descpt 80
13 " " Descpt of Revd Letter
10 " " Supplt of Revd Survey
6 " " Offd Exam Comm
6 " " Sect to Genl
5 " " Final Descpt

80

Ed Eldridge

e 25 Apr 167 R28.

Revenue 1867 Dep^t
Pro of Govt^n for April

No 963

Pro of the Madras Govt^
d/ 30^th April/67

Communicating
to Offices concerned
review by the Govt^ of
India on the Budget
Estimate for 1867/68.

No 417-418