M.R.O. 1—77,000—8-6-27.

(1) Number of pages.

(2) Date of repair.

(3) Initials of the Reference.

# MADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

G.O. No. 1263 Press

265-166

Dated 30 2 1870.

8/9

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,*
*30th July* 1874.

No. 265. Read the following Proceedings of the Board of Revenue, dated 26th June 1874, No. 1590:—

Read the Proceedings of Government, Financial Department, dated 14th March 1874, No. 436.

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COMMUNICATED to all Collectors for their information and guidance.

2 With reference to the discrepancies pointed out by Government in paragraphs 3, 7 and 8 of the order, the Board observe that they appear to be due partly to presidency payments made on account of districts and certain contingent charges, not having been taken into account by the Collectors whose figures the Board have adopted. The Board have separately called upon the Collectors concerned to explain.

(True Extract.)

(Signed) J. GROSE,
*Secretary.*

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TRANSFERRED to the Financial Department.

(Signed) C. G. MASTER,
*Acting Secy. to Govt.*

*3rd July* 1874.

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No. 266. ORDER THEREON, 30th July 1874, No. 1263.
To be recorded.
(True Extract.)

*Acting Chief Secretary.*

To the Board of Revenue.

Exd. G. A. Turton.

Govt. of India.

FINANCIAL.

No

To THE BOARD OF REVENUE.

Dated July, 30th.

Read. 3rd.

O. O., 30th July 1874, No. 1263.

JULY.
Nos. 265-268.

Provincial receipts and charges for 1874-75.—Proceedings of the Board of Revenue, pointing out the apparent cause of certain discrepancies noticed by Government in the Budget Estimates, recorded.

No. 1,590.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th June 1874.

Read the following Proceedings of the Madras Government, Financial Department, dated 14th March 1874, No. 436 :—

Read the following Proceedings of the Board of Revenue, dated 24th February 1874, No. 405.

THE Board resolve to submit to Government the Estimates of the Provincial Receipts and Charges under their control for the year 1874-75, with the following observations.

2. PRINTING.—The items of Receipts are noted in the margin. Under the first the Receipts are estimated by the Collectors at Rupees 21,070. This is accepted in round numbers at Rupees 21,000, which is nearly the amount estimated for the current year, though slightly below the Actuals of 1872-73.

1. Printing.
2. Fees for Stamping Weights and Measures.

| Years. | Rs. | |
|---|---|---|
| 1868-69 ... ... | 26,642 | Actuals. |
| 1869-70 ... ... | 29,202 | do. |
| 1870-71 ... ... | 25,091 | do. |
| 1871-72 ... ... | 18,719 | do. |
| 1872-73 ... ... | 22,254 | do. |
| 1873-74 ... ... | 21,000 | Estimate. |
| 1874-75 ... ... | 21,070 | Collectors' do. |
| | 21,000 | Board's do. |

3. *Fees for Stamping Weights and Measures.*—The Receipts expected from fees for stamping Weights and Measures in 1874-75 are Rupees 13,490, or Rupees 1,490 above the sanctioned estimate for 1873-74, and Rupees 1,345 above the Actuals of 1872-73. The Actuals of the first nine months of the current year amount to Rupees 9,826, and, judging from this figure, the estimate of the Collectors is not unduly high. It is, therefore, accepted but in round numbers at Rupees 13,500.

| Years. | Rs. | |
|---|---|---|
| 1870-71 ... ... | 11,506 | Actuals. |
| 1871-72 ... ... | 11,908 | do. |
| 1872-73 ... ... | 12,145 | do. |
| 1873-74 ... ... | 12,000 | Estimate. |
| 1874-75 ... ... | 13,490 | Collectors' do. |
| | 13,500 | Board's do. |

4. CHARGES, *Printing.*—The estimate of Collectors under this head, including the sum provided by the Board for printing Selections from their records, amounts to Rupees 83,177 against Rupees 73,062, the Actuals of 1872-73. The details are shown below :—

| | Actuals. | Estimates. | Increase or Decrease. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Establishment ... ... ... ... ... ... ... ... ... | 44,030 | 44,724 | + 694 |
| Country Stationery and Saderward ... ... ... ... ... | 1,874 | 2,270 | + 396 |
| Extra Establishment ... ... ... ... ... ... ... ... | 3,608 | 2,499 | —1,109 |
| Purchase of Press-materials ... ... ... ... ... ... | 12,380 | 18,784 | + 6,404 |
| Service Postage Labels and other Contingencies ... ... | 11,170 | 13,860 | + 2,690 |
| Cost of printing Selection from Records ... ... ... ... | ..... | 1,040 | + 1,040 |
| | 73,062 | 83,177 | +10,115 |

5. *Permanent Establishment.*—The cost of establishments, according to the sanctioned scale, is Rupees 44,268. The Collectors of Bellary and South Canara have provided more, and the Collector of South Canara less, than the sanctioned amount, with reference to the revision proposed by Mr. Keys; but as the revision is still under the consideration of the Board, the usual sum alone will be provided which is 44,300 in round numbers.

| Years. | | | Rs. | |
|---|---|---|---|---|
| 1868-69 | ... | ... | 44,043 | Actuals. |
| 1869-70 | ... | ... | 44,263 | do. |
| 1870-71 | ... | ... | 44,202 | do. |
| 1871-72 | ... | ... | 44,049 | do. |
| 1872-73 | ... | ... | 44,030 | do. |
| 1873-74 | ... | ... | 44,268 | Estimate. |
| 1874-75 | ... | ... | 44,724 | Collectors' do. |
| | | | 44,300 | Board's do. |

| Years. | | | Rs. | |
|---|---|---|---|---|
| 1868-69 | ... | ... | 1,531 | Actuals. |
| 1869-70 | ... | ... | 1,287 | do. |
| 1870-71 | ... | ... | 1,411 | do. |
| 1871-72 | ... | ... | 1,803 | do. |
| 1872-73 | ... | ... | 1,874 | do. |
| 1873-74 | ... | ... | 2,000 | Estimate. |
| 1874-75 | ... | ... | 2,270 | Collectors' do. |
| | | | 2,000 | Board's do. |

6. *Country Stationery and Saderward.*— Collectors provide 270 Rupees in excess of the grant for 1873-74, but the Board consider that it will be sufficient if the current year's grant is repeated.

7. *Extra Establishment.*—The Board have ordered the discontinuance of temporary establishments in all districts, excepting in the districts of Nellore, Tanjore, Madura, Bellary, Coimbatore, and South Canara, where, pending the general revision of establishments, Collectors have been allowed to employ extra establishments as usual. The actual charges incurred in these districts in 1872-73 was Rupees 1,475, and the Collectors' estimate for 1874-75 amounts to Rupees 1,014. As any increase which may be required in the general revision of establishment now under the consideration of the Board will have to be met from savings under this head, the Board would provide Rupees 3,600,—a sum equal to the Actuals of 1872-73.

8. *Press Materials.*—The estimate of the Collectors is less than the current year's grant, though in excess of the Actuals of 1872-73. The Collectors' estimate will be retained but in round numbers at Rupees 19,000. To avoid any unnecessary expenditure under this head, the Board have arranged to send all estimates to Mr. Keys for examination before passing them.

| | Rs. |
|---|---|
| Actuals of 1872-73 ... ... ... ... | 12,380 |
| Estimate of 1873-74 ... ... ... ... | 25,000 |
| Collectors' Estimate for 1874-75 ... | 18,784 |
| Board's do. ... ... ... ... | 19,000 |

9. *Contingencies.*—Rupees 13,860 are estimated by Collectors as required under this head, of which Rupees 13,680 are for service postage labels for the despatch of District Gazettes. In their Order, dated 5th February 1873, No. 166, Financial Department, Government observed that no provision was necessary for postage labels, as the District Tappal was a provincial charge, and the Gazettes might be franked without stamps. The Board, however, observe that this may be done where the District Post covers pass through no Imperial Post Offices, but as in most cases, pass by imperial lines, some provision is necessary, unless the charge can be debited to Land-revenue. In the districts noted in the margin, no expenditure was incurred on account of postage lables during 1872-73, and no ate is made on this account for 1874-75. The Collectors of these districts r to have debited the cost of postage lables on District Gazettes during the nd the current years to Imperial Services, while the Collectors of the other ts are still debiting the charges to printing under Provincial Services. This is irregular, and the Board consider that a provision should be made in the Provincial budget on this account. They accordingly provide Rupees 15,000 for all the districts, inclusive of miscellaneous contingencies.

Nellore.
Bellary.
Kurnool.
4. Tanjore.
5. Nilgiris.
6. South Canara.

| | Rs. |
|---|---|
| ent Establishment ... ... ... | 44,300 |
| Stationery ... ... ... | 2,000 |
| Establishment ... ... ... | 3,600 |
| aterials ... ... ... ... ... | 19,000 |
| postage, including contingen- ... ... ... ... ... ... | 15,000 |
| Selections ... ... ... ... | 1,000 |
| Total ... | 84,900 |

10. The total printing charges will thus be Rupees 84,900.

| s. | | | Rs. | |
|---|---|---|---|---|
| 69 | ... | ... | 8,815 | Actuals. |
| 70 | ... | ... | 9,783 | do. |
| 71 | ... | ... | 10,482 | do. |
| 72 | ... | ... | 10,787 | do. |
| 73 | ... | ... | 16,787 | do. |
| 74 | ... | ... | 11,600 | Estimate. |
| 75 | ... | ... | 17,777 | Collector's do. |
| | | | 11,600 | Board's do. |

11. *Office Rent.*—The provision made by Collectors under this head is, in many cases, more and in some less than the grant for the current year, there being an increase of Rupees 7,177 on the whole. The variations are in the districts noted below:—

| | 1873-74. | 1874-75. | Increase or Decrease. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Ganjam ... ... ... | 480 | 555 | + 75 |
| Vizagapatam ... ... | 1,200 | 168 | — 1,032 |
| Godavery ... ... ... | 550 | 744 | + 194 |
| Nellore ... ... ... | ... | 50 | + 50 |
| Bellary ... ... ... | 450 | 840 | + 390 |
| Chingleput ... ... ... | 420 | 660 | + 240 |
| South Arcot... ... ... | ... | 840 | + 840 |
| Tanjore ... ... ... | 100 | 700 | + 600 |
| Tinnevelly ... ... ... | 500 | 480 | — 20 |
| Coimbatore ... ... ... | ... | 720 | + 720 |
| Salem ... ... ... | 600 | 730 | + 130 |
| South Canara. ... ... | ... | 150 | + 150 |
| Malabar ... ... ... | 2,160 | 7,000 | + 4,840 |
| Total ... | 6,460 | 13,637 | + 7,177 |

e Collectors of Tanjore, Salem, South Canara, and Malabar, have included his head Municipal taxes paid on Government buildings and hence the

increase in these districts. In other districts it is not clear whether such sums have been included or not. It has not been usual for the Board to provide in their budget for taxes on Government buildings, and they would, therefore, leave it to the Accountant-General to make the necessary provision, with reference to the Actuals of past years. The information furnished by the Collectors with regard to this item of charge is scanty, and all Collectors will be requested to submit to this Office, as soon as possible, a Statement showing the office-buildings now rented, the amount paid for such buildings, the authority under which it is paid, and the additional expenditure which may have to be incurred during 1874-75. Meanwhile, the Board will repeat the current year's grant, *i.e.*, Rupees 11,600, which is exclusive of the Municipal tax on Government buildings. If, on the receipt of the Collectors' replies, a larger sum appears called for, a supplemental budget will be submitted.

12. *Grant-in-aid to Native Choultries.*—The amount provided under this head is Rupees 12,648 against the grant of Rupees 10,200 for the current year. The difference of Rupees 2,448 is due to the Collector of Nellore having provided, for the first time, Rupees 2,940 for a grant to a Lungerkhana, and the Commissioner of the Nilgiris having omitted to provide the usual allotment of Rupees 492 in his budget. The former charge does not appertain to this head, and will be struck off. The Board believe the sum is usually provided for by the Accountant-General in his budget. The latter amount will be included in the estimate as usual, and the Commissioner, who does not state his reasons for omitting it, will be good enough to explain whether the amount is required or not, and if not, why. The estimate for 1874-75 will, therefore, be, as usual, Rupees 10,200.

| Years. | Rs. | |
|---|---|---|
| 1868-69 ... ... | 10,692 | Actuals. |
| 1869-70 ... ... | 10,200 | do. |
| 1870-71 ... ... | 10,092 | do. |
| 1871-72 ... ... | 10,032 | do. |
| 1872-73 ... ... | 12,540 | do. |
| 1873-74 ... ... | 10,200 | Estimate. |
| 1874-75 ... ... | 12,648 | Collector's do. |
| | 10,200 | Board's do. |

13. *District Post Establishment.*—The cost of the existing establishments according to the returns received from Collectors in reply to the Board's Circular, dated 25th March 1873, No. 452, is Rupees 90,518, but in the budget for 1874-75 the Collectors have provided Rupees 98,044. The variations are in the districts noted in the margin. The Collectors have probably framed their estimate with reference to additions which they contemplate making in future, and they will be called upon to explain. Meanwhile, their estimate which, on the whole, is less than that

| Years. | District Post Establishment. Rs. | Country Stationary or Saderward. Rs. | |
|---|---|---|---|
| 1868-69... | 1,08,118 | 1,808 | Actuals. |
| 1869-70... | 1,01,281 | 2,228 | do. |
| 1870-71... | 99,715 | 1,894 | do. |
| 1871-72... | 92,582 | 1,515 | do. |
| 1872-73... | 90,742 | 1,921 | do. |
| 1873-74... | 1,06,000 | 2,000 | Estimate. |
| 1874-75... | 98,044 | 2,762 | Collector's do. |
| | 98,000 | 2,000 | Board's do. |

| | Rs. |
|---|---|
| Kistna ... ... ... ... ... ... | +1,500 |
| Nellore ... ... ... ... ... ... | +4,584 |
| North Arcot ... ... ... ... ... | +1,560 |
| Tanjore ... ... ... ... ... ... | + 332 |
| Salem ... ... ... ... ... ... | + 204 |
| Malabar ... ... ... ... ... ... | + 240 |
| Total ... | 8,420 |

| | |
|---|---|
| Godavery .. ... ... ... ... ... | —250 |
| Cuddapah ... ... ... ... ... ... | — 20 |
| Trichinopoly... ... ... ... ... ... | —600 |
| Madura ... ... ... ... ... ... | — 24 |
| Total .. | 894 |
| Net Increase... | 7,526 |

sanctioned for the current year will be retained. For Saderward the provision made by Collectors will be reduced from Rupees 2,700 to 2,000 which is the same as the current year's grant, and nearly equal to the Actuals of 1872-73.

| Years. | Rs. | |
|---|---|---|
| 1868-69 ... ... | 4,471 | Actuals. |
| 1869-70 ... ... | 4,938 | do. |
| 1870-71 ... ... | 4,663 | do. |
| 1871-72 ... ... | 5,297 | do. |
| 1872-73 ... ... | 5,405 | do. |
| 1873-74 ... ... | 6,000 | Estimate. |
| 1874-75 ... ... | 7,510 | Collectors' do. |
| | 7,500 | Board's do. |

14. *Stamping Weights and Measures.*—The estimate of the Collectors amounts to Rupees 7,510, or Rupees 1,510 more than the grant for 1873-74. This is accepted. The Board observe that a corresponding increase is also estimated in the Receipts.

15. *Registration of Births and Deaths.*—The amount provided under this head by the Collectors for 1874-75 is Rupees 11,515, of which the establishment charges, according to the sanctioned scale, amount to Rupees 10,060. The remaining provision is for the carriage of blank forms of registers and other contingent expenses. The Collectors' estimate will be accepted, in round numbers, at Rupees 11,500.

| Years. | Rs. | |
|---|---|---|
| 1869-70 ... ... | 10,486 | Actuals. |
| 1870-71 ... ... | 10,185 | do. |
| 1871-72 ... ... | 10,504 | do. |
| 1872-73 ... ... | 11,604 | do. |
| 1873-74 ... ... | 10,260 | Estimate. |
| 1874-75 ... ... | 11,515 | Collector's do. |
| | 11,500 | Board's do. |

16. *Transmission of Agricultural Implements and Rain Gauges.*—No charges were incurred on account of these items in 1872-73. The Board will, however, repeat the grant for the current year under these heads.

17. *Public Works Petty Construction and Repairs.*—Under Petty Construction and Repairs Rupees 12,380 are provided by Collectors. To this has to be added Rupees 1,630 with reference to G. O., dated 24th October 1873, No. 1,159. The estimate will, therefore, be Rupees 14,010, of which Rupees 7,987 are for Land-revenue works, Rupees 5,798 for Customs works, and Rupees 225 for petty repairs to Tappal huts. The last item is not usually provided, for the charge being met from savings in the sum allotted for Land-revenue, Petty Construction and Repairs; but as it is not right to calculate upon savings when the budget is framed, the Collectors' estimate will be accepted, and Rupees 14,010 adopted as the estimate for 1874-75 in round numbers. This is Rupees 5,010 in excess of the current year's grant, but considerably less than the Actuals of 1872-73.

| Years. | Land-revenue. Rs. | Customs. Rs. | |
|---|---|---|---|
| 1869-70... | 4,649 | 1,612 | Actuals. |
| 1870-71... | 2,225 | 4,521 | do. |
| 1871-72... | 5,084 | 1,159 | do. |
| 1872-73... | 4,484 | 12,838 | do. |
| 1873-74 .. | 6,000 | 3,000 | Estimate. |
| 1874-75... | 8,212 | 4,168 | Collectors' do. |
| | 8,210 | 5,800 | Board's do. |

18. The total estimates discussed in the foregoing paragraphs are shown in one view in the subjoined Statement :—

| Items. | Actuals for 1872-73. | Estimates. | | |
|---|---|---|---|---|
| | | Sanctioned for 1873-74. | Collectors' Estimate for 1874-75. | Board's Estimate for 1874-75. |
| *Receipts.* | Rs. | Rs. | Rs. | Rs. |
| Printing ... ... ... ... ... ... ... ... | 22,254 | 21,000 | 21,070 | 21,000 |
| Fees for stamping Weights and Measures ... | 12,145 | 12,000 | 13,490 | 13,500 |
| *Charges.* | | | | |
| Printing ... ... ... ... ... ... ... ... | 73,062 | 75,000 | 83,177 | 84,900 |
| Office-rent ... ... ... ... ... ... ... ... | 16,787 | 11,600 | 17,777 | 11,600 |
| Grant-in-aid to Native Choultries... ... ... | 12,540 | 10,200 | 12,648 | 10,200 |
| District Post Establishment, including country Stationery or Saderward ... ... ... ... | 92,663 | 1,08,000 | 1,00,806 | 1,00,000 |
| Stamping Weights and Measures ... ... ... | 5,405 | 6,000 | 7,510 | 7,500 |
| Registration of Births and Deaths ... ... | 11,604 | 10,260 | 11,515 | 11,600 |
| Transmission of Agricultural Implements ... | ... | 500 | ... | 500 |
| Rain Gauges for districts ... ... ... ... | ... | 500 | ... | 500 |
| Public Works ... {Land-revenue ... ... ... | 4,484 | 6,000 | 8,212 | 8,210 |
| {Customs ... ... ... ... | 12,838 | 3,000 | 4,168 | 5,800 |

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 140. ORDER THEREON, 14th March 1874, No. 436.

THE Board of Revenue estimate the probable receipts connected with Provincial Services for "Printing" and "Fees for stamping Weights and Measures" at Rupees 34,500, against Rupees 34,939 the actuals for 1872-73, and Rupees 33,000 the estimate for the current year. The Governor in Council accepts the estimate.

2. The charges are distributed under several heads. These will be noticed in the order in which they are arranged in the Statement subjoined to the Board's Proceedings.

3. "*Printing.*"—The actuals for 1872-73, according to the accounts rendered to Government by the Accountant-General, amount to Rupees 74,934, while the amount entered in the Statement alluded to is Rupees 73,062. The Budget Estimate for 1873-74 is for Rupees 75,000,

* Rupees 84,900.

while the estimate for 1874-75* exceeds it by Rupees 9,900. The Government are of opinion that an allotment of Rupees 80,000 will sufficiently meet all requirements. Should it not, a special allotment will be made during the year.

4. "*Office-rent.*"—There is a considerable reduction in this item as compared with 1872-73. It is also less than the estimate for 1873-74.

5. *Grant-in-aid to Native Choultries,*" *Rupees* 10,200.—This item is less than the Actuals for 1872-73, and corresponds with the estimate for the current year.

6. "*District Post Establishment, including Country Stationery or Saderward,*" *Rupees* 1,00,000.—The estimate does not admit of reduction. It is below the grant transferred to Provincial Services by Rupees 8,000.

7. "*Stamping Weights and Measures.*"—The charge in 1872-73 amounted to Rupees 5,454, but the Board state it to be Rupees 5,405. The provision* for the ensuing year is larger than that made for 1873-74,† but in consideration of the increase on the "Receipt side" from this source, it will be passed.

* Rupees 7,500.

† Rupees 6,000.

8. The charge for the "Registration of Births and Deaths" was Rupees 11,843 in 1872-73. The Board's figure is 11,604. The Government would fix the assignment for 1874-75 at Rupees 11,800 instead of Rupees 11,600, as being a nearer approximation of the charge that is likely to be incurred.

9. No payment appears to have been made in 1872-73 for transmission of "Agricultural Implements" and "Rain Gauges," and there seems no sufficient reason why Rupees 1,000 should be provided for the purpose annually. An allotment of Rupees 500 will be made in 1874-75, and will be discontinued in 1875-76, if no expenditure be incurred in 1873-74 and 1874-75.

10. The estimated charge‡ for "Public Works" for 1874-75 falls short of the actuals§ for 1872-73, but exceeds the current year's provision‖ by Rupees 5,010.

‡ Rupees 14,010. | § Rupees 17,322. ‖ Rupees 9,000.

11. With these remarks the Governor in Council passes the estimates for inclusion in the Provincial Services Budget.

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COMMUNICATED to all Collectors for their information and guidance.

2 With reference to the discrepancies pointed out by Government in paragraphs 3, 7 and 8 of the order, the Board observe that they appear to be due partly to presidency payments made on account of districts and certain contingent charges, not having been taken into account by the Collectors whose figures the Board have adopted. The Board have separately called upon the Collectors concerned to explain.

(True Extracts.)

Secretary.

To all Collectors, with Budget.
,, the Accountant-General, with do.

Copy to the Acting Secretary to Government, Revenue Department, with do.

Exd. G. A. Turton.

Financial 1874
Pl. Cons.
Cons. 1874. to Govt
# Board of Revenue,
## MADRAS.

PROCEEDINGS, 26TH JUNE 1,874, No. 1,590.

Dep. 18 July 74
Encl.1
No 1515

Received 20 July 74
Rec. 22 ?

JUNE.

No. 1,590.

*Budget Estimates of Provincial receipts and charges*—for 1874-75.—Order of Government on — communicated to all Collectors. Apparent cause of certain discrepancies pointed out by Government, stated.

Transmitted
With ...

Transferred to the Financial Dept.
Minutes
City Secy to Govt

22 July 74
Entered 30 July 1874 No 1263
Reply or abstract
Finl
The Registrar
30/7/74

Sect. of 1874

Financial

"

G. O. 30 July 1874 No 1963.

Nos. 265. 6

Provincial Receipts & Charges for 1874-75. Pros of the Board of Revenue pointing out the apparent cause of certain discrepancies noticed by Govt. in the Budget Estimates, re-corded.