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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 324	Press / Mis.
188-189	188-189
Dated 15-2-	18 87.

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Provincial Services—Budget.

No. 188. Read the following Proceedings of the Board of Revenue, dated 11th February 1875, No. 313:—

The Board resolve to submit to Government the Budget Estimate of Provincial Receipts and Charges under their control for 1875-76, with the following observations:—

1. Printing.
2. Stamping Weights and Measures.
3. Government Farm Receipts.

The items of receipts are noted in the margin.

Under Printing Collectors estimate the receipts for 1875-76 at Rupees 20,605, which is slightly below the actuals of 1873-74, and the sanctioned estimate for the current year. The regular estimate for the current year, calculated with reference to the actual collections of the first eight months, and the collections of the last four months of the preceding year, amounts to Rupees 20,127. The Collectors' estimate is fair, and will be accepted in round numbers at Rupees 21,000.

	Rs.	
1869-70	29,202	Actuals.
1870-71	25,091	do.
1871-72	18,719	do.
1872-73	22,254	do.
1873-74	20,876	do.
1874-75	21,000	Estimate.
1875-76	20,605	Collectors' Estimate.
	21,000	Board's do.

Under Fees for stamping weights and measures the Collectors' estimate is Rupees 14,146, which is Rupees 531 more than the actuals of 1873-74. The increase is chiefly expected in Tanjore where the Collector hopes to introduce a better system of testing and stamping weights than the existing one. The Collectors' estimate will be accepted in round numbers at Rupees 14,000.

	Rs.	
1870-71	11,506	Actuals.
1871-72	11,908	do.
1872-73	12,145	do.
1873-74	13,615	do.
1874-75	13,500	Estimate.
1875-76	14,146	Collectors' Estimate.
	14,000	Board's do.

	Rs.
Assignment from Imperial Revenue ...	20,000
Surplus Pound Fund Receipts	56,000
Total ...	76,000

Government Farms Receipts.—The receipts exclusive of the Government grant and the Surplus Pound Fund receipts, which amount to about Rupees 76,000, are estimated at Rupees 10,400, or Rupees 1,000 in excess of the current year's estimate. The estimate is accepted.

	Rs.	
1871-72	10,802	
1872-73	8,949	
1873-74	8,272	
1874-75	9,400	Estimate.
1875-76	10,400	Supt.'s Estimate.
	10,400	Board's do.

Printing Charges.—The estimate of Collectors under this head, together with the sum provided by the Board for printing Selections from their Records, amounts to Rupees 80,010 against Rupees 70,962, the actuals of 1873-74. The details are subjoined:—

	Rs.	
1869-70	58,169	
1870-71	58,370	
1871-72	60,419	
1872-73	73,062	
1873-74	70,962	
1874-75	80,000	Estimate.
1875-76	80,010	Collectors' Estimate.
	73,900	Board's do.

	Actuals.	Estimates.	Increase.	Decrease.
Establishment	43,731	44,676	+ 945	
Country Stationery	1,667	1,944	+ 277	
Extra Establishment	2,235	650	...	1,585
Particulars of Press Materials	11,087	13,750	+ 2,663	
Service Postage Labels and other Contingencies ...	11,293	17,990	+ 6,697	
Cost of printing Selections...	949	1,000	+ 51	
Total ...	70,962	80,010	+ 9,048	

Under Establishment the Collectors have provided Rupees 44,676 for 1875-76, while the amount according to the sanctioned scale is only Rupees 44,268. The increase is entirely in Malabar, where the Collector has entered in his Budget Rupees 2,880 instead of Rupees 2,472, the amount sanctioned in G.O., dated 6th July 1874, No. 840. The excess will be struck out and the estimate fixed in round numbers at Rupees 44,300.

Under Country Stationery and Saderward Rupees 1,944 are provided for 1875-76. The actuals of 1873-74 were only Rupees 1,667, but looking to the probable expenditure during the current year, which amounts to Rupees 1,883, the Collectors' estimate appears to be fair, and will therefore be accepted in round figures at Rupees 2,000.

Extra Establishment.—The Collectors of Godavery, South Arcot, and Salem make a provision of Rupees 650 under this head. The Board observe that, under Government Order noted in the margin, temporary hands are not to be entertained in addition to the permanent establishments except in South Arcot. The Collectors of the other two districts have not afforded any explanation as to why they have provided for extra establishments for their districts. The amounts, however, will be retained in round numbers at Rupees 600 on the understanding that no temporary establishments shall be entertained in their districts without previous sanction being obtained.

G.O., dated 6th July 1874, No. 840.

Purchase of Press Materials.—The amount provided by Collectors under this head of charge is Rupees 13,750, which is Rupees 2,663 more than the actuals* of 1873-74. The increase is chiefly in the districts marginally specified. No explanation has been furnished by the Collectors concerned for the increased provision in the Budget. The Board also observe that the probable expenditure in 1874-75, on account of the same charge, is only about Rupees 12,000, and they are therefore of opinion that Rupees 12,000 will suffice for the next year.

* Rupees 11,087.

	Rs.
Vizagapatam	+1,431
Coimbatore	+ 943
Malabar	+ 700

Service Postage Labels and other Contingencies.—A provision of Rupees 17,990 is made by Collectors under this head. The actuals of 1873-74 were Rupees 11,293, but this does not include the charges in certain districts, where, as observed in paragraph 9 of the Board's Proceedings dated 24th February 1874, No. 405, the Collectors improperly debited the charge to Land Revenue. Considering the

charges incurred up to date in the current year, the Board think that it would be sufficient if the grant for the current year is repeated. Rupees 15,000 will be accordingly provided.

	Rs.
Establishment	44,300
Country Stationery and Saderward ...	2,000
Extra Establishment	600
Purchase of Press Materials	12,000
Service Postage Labels	15,000
Cost of printing Selections	1,000
Total ...	74,900

The total provision on account of Printing Charges for 1875-76 will thus be Rupees 74,900, as detailed in the margin.

Grant-in-aid to Native Choultries.—The Collectors provide Rupees 9,434 under this head for 1875-76, while the grant for the current year is Rupees 10,200. The difference is in the districts of Bellary, Coimbatore, and Nilgiris, and the cause is not explained. The Collectors will be requested to explain. Meanwhile, the current year's grant will be repeated for 1875-76.

	Rs.	
1869-70	10,200	Actuals.
1870-71	10,092	do.
1871-72	10,032	do.
1872-73	12,540	do.
1873-74	9,844	do.
1874-75	10,200	Estimate.
1875-76	9,434	Collectors' Estimate.
	10,200	Board's do.

District Post.—The Collectors provide Rupees 1,03,573 for 1875-76 under this head including Contingent Charges. The provision for Establishment is less than the amount according to the sanctioned scale as shown below :—

	According to sanctioned Scale.	Provision made by Collectors.
Ganjam	1,608	1,608
Vizagapatam	10,476	11,000
Godavery	7,416	7,400
Kistna	7,008	8,232
Nellore	8,478	8,478
Cuddapah...	3,312	4,800
Bellary	8,556	8,556
Kurnool	3,792	3,792
Chingleput	1,848	3,168
North Arcot	8,040	...
South Arcot	4,692	5,280
Tanjore	5,004	5,000
Trichinopoly	3,300	4,140
Madura	5,442	5,322
Tinnevelly	5,292	5,292
Coimbatore	3,600	4,740
Nilgiris	...	...
Salem	4,254	4,000
South Canara	3,153	3,012
Malabar	5,868	5,800
Total ...	1,01,139	99,092

It is not clear why the Collector of North Arcot has not provided for Establishment, and why the Collectors of Madura, Salem, South Canara, and Malabar have provided less.

Board's Proceedings, 11th August 1874, No. 1773.
G.O., dated 9th December 1874, No. 2063.
Board's Proceedings, dated 21st Sept. 1874, No. 2707.
Board's Proceedings, dated 15th September 1874, No. 2617.

In Ganjam, Trichinopoly, Chingleput, and Coimbatore revised establishments have been sanctioned by the Board to take effect with the sanction of Government from 1875-76. If these are included the amount according to the sanctioned scale comes to Rupees 1,05,951, or in round numbers to Rupees 1,06,000.

For Contingencies Rupees 4,481 are entered by Collectors. The amount spent up to November last was only Rupees 1,157, and at this rate the Board believe Rupees 2,000 will be sufficient for a year. This amount will accordingly be adopted.

	RS.	
1868-69	1,09,926	Actuals.
1869-70	1,03,509	do.
1870-71	1,01,609	do.
1871-72	94,097	do.
1872-73	92,663	do.
1873-74	92,115	do.
1874-75	1,00,000	Estimate.
1875-76	1,03,573	Collectors' Estimate.
	1,08,000	Board's do.

The total provision for District Post is thus Rupees 1,08,000, which is the amount included for the purpose in the assignment from Imperial to Provincial Services, and beyond which Government have stated they will not allow revision to proceed.

Office-rent.—The Collectors have provided Rupees 13,774 under this head for 1875-76. The present expenditure for Revenue Buildings is Rupees 9,958. If to this be added Rupees 120, the amount recently sanctioned for the Deputy Tahsildar's Office at Tanjore, it comes to Rupees 10,078 a-year. The current year's grant, *viz.*, Rupees 11,600 will be repeated for 1875-76. The excess provision of Rupees 1,522 is sufficient to meet unforeseen requirements.

	RS.	
1869-70	9,783	Actuals.
1870-71	10,482	do.
1871-72	10,787	do.
1872-73	16,787	do.
1873-74	16,066	do.
1874-75	11,600	Estimate.
1875-76	13,774	Collectors' Estimate.
	11,600	Board's do.

Stamping Weights and Measures.—The Collectors have provided Rupees 8,327 on account of this charge for 1875-76, while the actuals of 1873-74 were only Rupees 6,033. No explanation is afforded for the increase except from Tanjore, the Collector of which district states that he has provided for an extension of the existing establishment in view to a better regulation of the system of testing and stamping weights and measures. The Board presume the increase in the other districts is also due to the same cause. As it is desirable to have the system of stamping introduced everywhere, and as the expenditure will no where be allowed to exceed the receipts, the Board will adopt the Collectors' estimates in round numbers at Rupees 8,300. This is very nearly the amount of probable expenditure* on this account for the current year.

	RS.	
1869-70... ...	4,938	Actuals.
1870-71... ...	4,663	do.
1871-72... ...	5,297	do.
1872-73... ...	5,405	do.
1873-74... ...	6,033	do.
1874-75... ...	7,500	Estimate.
1875-76... ...	8,327	Collectors' Estimate.
	8,300	Board's do.

* 8,166 Rupees.

Proceedings of the Madras Government, Financial Department,
15th February 1875.

Registration of Births and Deaths.—Under this head an allotment of Rupees 11,970 is made for 1875-76. The provision for the current year on account of the establishment entertained for the registry of vital statistics and contingent charges in connection therewith is Rupees 11,800, and the Board think this may be repeated for 1875-76.

	RS.	
1869-70... ...	10,486	Actuals.
1870-71... ...	10,185	do.
1871-72... ...	10,504	do.
1872-73... ...	11,604	do.
1873-74... ...	10,932	do.
1874-75... ...	11,800	Estimate.
1875-76... ...	11,970	Collectors' Estimate.
	11,800	Board's do.

Transmission of Agricultural Implements and Rain Gauges in Districts.—In paragraph 9 of G.O., dated 14th March 1874, No. 436, the Government directed that no provision need be made for these charges in 1875-76 if no expenditure is incurred in 1873-74 and 1874-75. The actuals of 1873-74 were *nil*, and in 1874-75 nothing has been spent up to date. No provision is therefore made for these items.

Public Works.—Under Petty Construction and Repairs Collectors provide Rupees 21,609 for 1875-76, as detailed in the margin. The provision under Land Revenue is chiefly made for erecting temporary pandals and whitewashing and other petty repairs to revenue buildings, and the Board do not think the estimate can be reduced. For Customs the estimate is much in excess of the actuals of 1873-74, which is chiefly owing to the Collector of South Arcot having provided in his present estimate for several Police Huts. The necessity of incurring such a large expenditure as Rupees 10,832 under this head is not stated, but the Board presume that the Collector intends to replace the existing temporary huts gradually by substantial buildings—*vide* Board's Proceedings, dated 24th January 1873. The Board would retain the Collector's estimate subject to further explanation. The Collectors of South Canara and Malabar provide Rupees 300 for repairs to Tappal Huts. The amount will be retained. The total provision, therefore, for 1875-76 will be Rupees 21,609, or Rupees 21,600 in round numbers.

	RS.
Land Revenue	7,965
Customs	13,344
Minor Department	300
Total ...	21,609

	Land Revenue.	Customs.	Minor Dept.	
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 ...	5,189	4,131	95	do.
1874-75 ...	7,985	5,800	225	Estimate.
1875-76 ...	7,965	13,344	300	Collectors' Estimate.
	8,000	13,300	300	Board's do.

Government Farms.—The charges are estimated at Rupees 41,747, as detailed below:—

	Actuals of 1873-74.	Sanctioned grant for 1874-75.	Budget Estimate.
	RS.	RS.	RS.
1. General Supervision	10,296	17,816	18,814
2. Experimental Farm	7,730	8,512	7,944
3. Model Farm	3,873	5,410	5,620
4. Implement, Workshops...	2,149	2,800	2,700
5. Educational	4,400	3,854	2,694
6. Estate Improvements	6,178	3,415	3,975
Total...	34,626	41,807	41,747

The increase in item 1 over the current year's estimate is due to provision being made for (1) the increase to Mr. Benson's salary under the terms of his agreement should he pass the lingual test, (2) increased travelling allowance, and (3) the pay of a Police Constable to to be employed for the protection of the office. The last item has not yet been sanctioned either by the Board or by Government. It will therefore be struck out. If sanctioned hereafter the amount may be met from savings. The total estimate for General Supervision will be Rupees 18,664, or Rupees 18,700 in round numbers.

	Rs.
(1)	600
(2)	250
(3)	150
	1,000

Under item 2 there is a decrease which is chiefly due to provision being made for the purchase of cattle from Aden in last year's Budget, whereas there is no such special charge provided for in the present estimate. The Superintendent's estimate is accepted and fixed at Rupees 8,000 in round numbers.

Under item 3, the estimate shows a slight increase which is nominal as it provides for payment of increased rent and interest on capital sunk on permanent improvements, which again appears under receipts. The estimate will be taken at Rupees 5,600.

The variation under item 4 is small, and calls for no remark.

Under item 5, the estimate is Rupees 1,160 less than the amount sanctioned for the current year. The decrease is due chiefly to provision being made in the present estimate for two District Farm Apprentices only, while in the last year's, the estimate was framed on the supposition that there would be four.

The saving of the special charge* for a laboratory which was provided for last year also contributes to the decrease. The estimate will be taken at Rupees 2,700.

* Rupees 250.

		Rs.	
1872-73	... ...	34,245	Actuals.
1873-74	... ...	34,626	do.
1874-75	... ...	41,807	Estimate.
1875-76	... ...	41,747	Supt.'s Estimate.
		41,700	Board's do.

	Rs.
General Supervision	18,700
Experimental Farm	8,000
Model Farm	5,600
Implement, Workshop	2,700
Educational	2,700
Estate Improvements	4,000
Total ...	41,700

Under item 6 there is a small increase, but, considering the usefulness of the improvements contemplated, the provision will be retained and entered as Rupees 4,000 in round numbers. The total charges passed will be Rupees 41,700, as shown in the margin.

Proceedings of the Madras Government, Financial Department,
15th February 1875.

The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs :—

Abstract A.

Items.	Actuals of 1873-74	Estimates. Sanctioned for 1874-75.	Estimates. Collectors' Estimate for 1875-76.	Estimates. Board's Estimate for 1875-76.
Receipts.	Rs.	Rs.	Rs.	Rs.
Printing	20,876	21,000	20,605	21,000
Fees for Stamping Weights and Measures ...	13,615	13,500	14,146	14,000
Government Farms	8,272	9,400	10,400	10,400
Charges.				
Printing	70,962	80,000	80,010	73,900
Grant-in-aid to Native Choultries	9,844	10,200	9,434	10,200
District Post	92,115	1,00,000	1,03,573	1,08,000
Office-rent	16,066	11,600	13,774	11,600
Stamping Weights and Measures	6,033	7,500	8,327	8,300
Registration of Births and Deaths	10,932	11,800	11,970	11,800
Transmission of Agricultural Implements ...	...	250	...	...
Do. of Rain Gauges	...	250	...	...
Public Works	9,415	14,010	21,609	21,600
Government Farms	34,626	41,807	41,747	41,700

(True Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 189. Order thereon, 15th February 1875, No. 324.

The Provincial Services Budget Estimate of Receipts and Charges, submitted by the Board of Revenue for 1875-76, shows that the probable receipts will amount to Rupees 45,400, and the probable charges to Rupees 2,87,100.

2. The receipts are derived from the following sources, *viz.* :—

	Rs.
Printing	21,000
Fees for Stamping Weights and Measures	14,000
Government Farms	10,400
Total ...	45,400

3. The remarks of the Board regarding the receipts are accepted, and the figures will be adopted in the General Provincial Service Budget, the completion of which has been delayed in consequence of the non-receipt of the Board's estimate. It is desirable that arrangements should be made by the Board to send in their estimate in future by the second week in the month of January, so as to allow of the estimate being carefully reviewed and included in the General Budget to be submitted to the Government of India by the first week in February.

4. The charges, amounting to Rupees 2,87,100, are thus distributed:—

	Rs.
Printing	73,900
Grant-in-aid to Native Choultries	10,200
District Post Establishment	1,08,000
Office-rent	11,600
Stamping Weights and Measures	8,300
Registration of Births and Deaths	11,800
Public Works	21,600
Government Farms	41,700
Total	2,87,100

5. *Printing, Rupees* 73,900.—According to the accounts rendered by the Accountant-General, the actual expenditure under "Collectorate Presses" during 1873-74 was Rupees 69,942. The Board's figure is Rupees 70,962. The difference cannot be explained, but as the provision for 1875-76 is less than the grant for 1874-75 by Rupees 6,100 it is passed.

6. The grant-in-aid to *Native Choultries*, Rupees 10,200, exceeds both the actuals for 1873-74 and the Collectors' estimate for 1875-76. There is no apparent need for the repetition of the grant for 1874-75. It will be sufficient if Rupees 10,000 be assigned for the purpose.

7. *District Post Establishment, Rupees* 1,08,000.—The allotment is of the same amount as that transferred from Imperial Services. The Board note that the Government will "not allow revision" of the establishment to exceed the grant. They, however, forget in providing Rupees 300 under "Public Works," for repairs of "Tappal huts" in South Canara and Malabar, that the grant* for "Petty Construction and Repairs," transferred to Provincial Services, made no provision for "Tappal huts," and that all charges connected therewith should be met from the lump grant of Rupees 1,08,000. Under these circumstances the allotment will be reduced from Rupees 1,08,000 to Rupees 1,07,700.

* Rupees 10,500—*vide* G.O, Financial Department, No. 153, dated 19th April 1871.

8. *Office-rent, Rupees* 11,600.—The current year's grant, as per statement embodied in G.O., dated 14th March 1874, No. 436, is Rupees 11,500, which amount will be repeated in 1875-76.

9. *Stamping Weights and Measures, Rupees* 8,300.—The actuals for 1873-74, according to the accounts furnished by the Accountant-General, amounts to Rupees 6,024½. According to the Board's figure they were Rupees 6,033. The difference is but slight. The provision for 1875-76 exceeds both the actuals and the grant for the current year, but as the Board have determined not to allow the expenditure anywhere to exceed the receipts, Rupees 8,300 will be included in the Budget.

10. *Registration of Births and Deaths, Rupees* 11,800.—This is of the same amount as the grant for 1874-75. It exceeds the actuals for 1873-74 by about Rupees 900, but falls short of the estimate by Collectors by Rupees 170. The allotment will be permitted to stand.

11. For reasons assigned, no provision has been made for "Transmission of Agricultural Implements and Rain Gauges." This is approved.

Proceedings of the Madras Government, Financial Department,
15th February 1875.

12. *Public Works, Rupees* 21,600.—This provides for—

	Rs.
Land Revenue	7,965
Customs	13,344
Minor Departments (Postal)	300
Total	21,609

Now the grant transferred from Imperial to Provincial Services by the Government of India for "Petty Construction and Repair of Buildings in the Civil Department" does not exceed Rupees 10,500, *viz.*:—

See G O., dated 19th April 1871, No. 152.

	Rs.
Land Revenue	6,000
Customs	2,000
Minor Departments	2,500
Total	10,500

It is impossible, therefore, to provide from "Provincial Services," the assignment for which is restricted, for twice the amount of the original grant. It is stated that the estimate exceeds the actuals for 1873-74 chiefly owing to the Collector of South Arcot having provided in his estimate "for several Police Huts." The expenditure for the purpose is stated to be Rupees 10,832. It should properly be debited to the "Police Lodging Fund," but before doing so, the Inspector-General of Police will report, in communication with the Collector, the precise purpose for which the huts are required. Pending the submission of the report, the Government are unable to admit, as a Provincial charge, a larger amount than Rupees 11,000, *plus* Rupees 300 for Postal huts.

13. *Government Farms, Rupees* 41,747.—This is of nearly the same amount as the grant for 1874-75, while it exceeds the actuals for 1873-74 by Rupees 7,074. The details of the charge will be scrutinized in the Revenue Department, but the Accountant-General will see that all expenditure in excess of the Imperial grant of Rupees 20,000 and the estimated receipts is recouped by a transfer from the Surplus Pound Fund to Provincial Services.

14. Subject to the deductions above noted, the Governor in Council passes for entry in the Provincial Services Budget Estimate for 1875-76 the following:—

Receipts.	Rs.	Charges.	Rs.
Printing	21,000	Printing	73,900
Fees for Stamping Weights and Measures	14,000	Grant-in-aid to Native Choultries	10,000
Government Farms	10,400	District Post Establishment	1,07,700
		Office-rent	11,500
		Stamping Weights and Measures	8,300
		Registration of Births and Deaths	11,800
		Public Works	11,300
		Government Farms	41,700
Total	45,400	Total	2,76,200

(True Extract.)

Acting Chief Secretary.

To the Board of Revenue.
,, Revenue Department.
,, Accountant-General.
,, Inspector-General of Police.

Exd. J. Wright.

Govt. of [1875] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &

Dated February, 15th.

Recd. 2nd.

G.O., 15th February 1875, No. 324.

FEBRUARY.
Nos. 188-189.

Budget.—The Provincial Services Budget Estimate of Receipts and Charges submitted by the Board of Revenue for 1875-76 reviewed.

Provincial Services.

Budget Estimate of Receipts for 1875-76.

Districts.	VII Printing.									IX Miscellaneous.								
	Subscription to District Gazettes.			Value of private Work done by Government Printing Press			Sale of Acts and Books and Miscellaneous.			Total.			Fees for Stamping Weights and Measures			Government Farm.		
	Actuals 1873-74	Estimates 1874-75	1875-76	Actuals 1873-74	Estimates 1874-75	1875-76	Actuals 1873-74	Estimates 1874-75	1875-76	Actuals 1873-74	Estimates 1874-75	1875-76	Actuals 1873-74	Estimates 1874-75	1875-76	Actuals 1873-74	Estimates 1874-75	1875-76
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ganjam	260	200	200	591	580	600	1	20	10	842	800	810	"	200	200	"	"	
Vizagapatam	369	300	300	36	60	50	53	200	100	458	550	450	"	50	50	"		
Godavery	1175	1100	1100	92	150	150	1	70	50	1268	1320	1300	"	600	600	"	"	
Kistna	818	900	750	18	50	30	76	50	30	912	1000	810	288	350	310	"	"	"
Nellore	477	500	470	140	150	150	79	50	60	696	700	680	369	400	400	"	"	"
Cuddapah	1033	850	900	36	100	100	12	50	60	1081	1000	1050	"	"	"	"	"	"
Bellary	825	1000	800	46	80	80	151	200	150	1022	1280	1000	310	360	300	"	"	"
Kurnool	732	600	700	84	100	100	1	"	"	817	700	800	"	"	"	"	"	"
Madras	"	"	"	"	"	"	2	"	"	2	"	"	3678	3500	3500	"	"	
Chingleput	225	250	220	69	50	60	1	"	"	293	300	280	1069	700	700	"	"	
North Arcot	303	200	300	412	500	500	18	250	50	733	950	850	"	"	"	"	"	"
South Arcot	781	1000	1000	153	70	150	36	30	20	970	1100	1170	594	600	600	"	"	"
Tanjore	2374	2350	2350	443	600	600	150	50	80	2967	3000	3030	1038	1600	1500	"	"	"
Trichinopoly	697	700	600	223	140	230	145	160	150	1065	1000	980	343	340	340	"	"	"
Madura	419	250	400	786	1000	900	260	110	260	1465	1360	1560	2075	1700	1900	"	"	"
Tinnevelly	605	600	600	179	300	200	272	100	200	1056	1000	1000	3851	3000	3500	"	"	"
Coimbatore	801	690	800	162	170	160	77	40	80	1040	900	1040	"	"	"	"	"	
Salem	733	700	700	60	150	150	2	50	50	795	900	900	"	100	100	"	"	"
South Canara	790	800	800	617	600	600	38	20	30	1345	1420	1460	"	"	"	"	"	"
Malabar	1139	1000	1000	640	600	650	144	20	100	1923	1620	1750	"	"	"	"	"	"
Government Farm	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	8272	9400	10400
Total	14603	14050	14050	4693	5440	5440	1580	1570	1510	20876	21000	21000	13615	13500	14000	8272	9400	10400

Budget Estimate

7. Printing.

Districts	Printing Establishment		Country Stationery and Saderward		Purchase of Press Materials and Extra charges		Printing Selections from records		Total		10. Office rent.		Grants-in-aid to Native Societies		District Post Establishment		Country Stationery & Saderward		Total	
	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1874-75 Rs	Estimates 1875-76 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs	Actuals 1873-74 Rs	Estimates 1874-75 Rs
Ganjam	2491	2256	2256	109	50	70	522	860	1030	"	"	"	3125	3166	3356	577	480	60	"	"	"	1656	1608	3240	27	15	12	1662	1623
Vizagapatam	2211	2076	2076	39	100	100	348	1710	1540	"	"	"	2598	3886	3716	651	1200	"	"	"	"	10718	10312	10476	93	100	100	10811	10988
Godavery	2244	2256	2256	91	100	100	320	710	770	"	"	"	2655	3066	3126	780	550	792	"	"	"	7310	7400	7416	291	225	225	7601	7866
Kistna	2253	2256	2256	158	40	160	915	2020	1280	"	"	"	3326	4516	3696	199	1300	36	"	"	"	6887	8232	7008	95	80	80	6902	8092
Nellore	2189	2436	2436	44	40	50	1068	1110	1580	"	"	"	3301	3586	4066	3	"	72	"	"	"	5001	8208	8478	2058	60	60	7059	8268
Cuddapah	2111	2112	2112	47	40	50	231	1510	1460	"	"	"	2389	3662	3622	317	300	300	"	"	"	3170	4800	3312	8	20	20	3178	4820
Bellary	2340	2616	2616	60	200	200	1791	610	2140	"	"	"	4191	3426	4956	2075	450	840	2050	2576	2576	7676	8556	8556	33	30	30	7709	8586
Kurnool	2142	2076	2076	74	100	100	870	610	720	"	"	"	3086	2786	2896	650	600	600	"	"	"	3777	3772	3792	18	80	80	3795	3852
Madras	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2460	2460	2460	"	"	"	"	"	"	"	"	"	"	"	"
Chingleput	2254	2256	2256	64	40	70	948	4960	1100	"	"	"	3266	7256	3436	1490	420	420	"	"	"	1715	1752	3168	24	60	60	1739	1812
North Arcot	2278	2616	2616	94	150	150	2310	1460	1240	"	"	"	5782	4226	4006	"	"	"	"	"	"	5210	4860	8040	119	210	210	5329	5070
South Arcot	2229	2256	2256	72	150	70	1403	2510	1920	"	"	"	3704	4916	4246	851	"	240	1210	1240	1240	5257	5280	4892	160	210	210	5417	5490
Tanjore	2262	2868	2868	46	40	40	1385	1710	1370	"	"	"	3693	4618	4278	728	100	222	"	"	"	4717	5032	5704	46	170	170	4763	5770
Trichinopoly	2255	2256	2256	58	50	80	2909	1210	940	"	"	"	5222	3516	3276	231	330	78	"	"	"	3321	3192	4140	127	20	20	3448	3212
Madura	2250	2316	2316	92	60	100	1026	710	730	"	"	"	3368	3086	3146	157	150	318	"	"	"	4927	5220	5442	30	20	20	4957	5242
Tinnevelly	2249	2256	2256	128	90	100	1422	1610	1280	"	"	"	3799	3856	3636	520	500	480	744	744	744	4658	4752	5792	136	150	150	4794	4902
Coimbatore	2251	2196	2196	147	150	160	1062	2110	1710	"	"	"	3460	4456	4066	480	"	720	5040	5148	5148	2495	2556	4620	40	40	40	2535	2596
Nilgiri	"	"	"	"	"	"	1662	2160	1750	"	"	"	1662	2160	1750	"	"	"	770	492	492	"	"	"	"	"	"	"	"	"
Salem	2251	2256	2256	60	100	100	2571	2810	2600	"	"	"	4882	5766	4956	600	600	555	"	"	"	2854	3000	4254	77	300	300	2931	3300
South Canara	2256	2436	2436	76	100	100	202	510	520	"	"	"	2534	3046	3056	7	"	"	"	"	"	2796	3000	3153	111	120	120	2907	3120
Malabar	2712	2472	2504	208	100	100	1650	2232	1910	"	"	"	4570	4804	4614	3290	2160	1886	"	"	"	4534	6000	5917	43	90	90	4577	6090
Board of Revenue	"	"	"	"									949	1000	1000	949	1000	1000	"	"	"	"	"	"	"	"	"	"	"	"
Government Farm Reserve	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1522	"	"	"	"	"	"	"	"	"	"	"	"
Total	43731	44268	44300	1667	1700	2000	24615	33032	27600	949	1000	1000	70969	80000	74900	16086	11600	11600	9844	10200	10220	88579	98000	106000	3326	2000	2000	92115	100000	10

Revenue Board Office
Madras
9th February 1875.

...inate of Charges for 1875-76.

12. Public Works.

Establishment.		Stamping Weights & Measures		Registration of Births and Deaths		Transmission of Agricultural Implements.		Rain gauges for Districts		Petty Construction and Repairs								Government Farm.					
Dry money Award.	Total.									Land Revenue		Customs		Mines Department		Total							
Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	
1875-76 Rs.	1874-75 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1875-76 Rs.
15	1662	1623	3255	"	"	100	100	606	640	640	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
100	10811	10912	10576	"	"	50	50	590	640	640	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
225	7601	7625	7641	2	"	600	545	570	570	570	"	"	"	"	"	"	100	100	150	224	200	1360	"	"	"
80	6902	8812	7088	246	300	300	559	600	600	600	"	"	"	"	"	"	627	800	600	"	50	50	6	"	"
60	7057	8268	8538	317	600	500	570	570	570	570	"	"	"	"	"	"	166	200	200	"	"	"	"	"	"
20	3478	4620	3332	"	"	"	549	570	570	570	"	"	"	"	"	"	"	260	280	"	"	"	"	"	"
30	7709	8586	8586	310	320	350	581	570	570	570	"	"	"	"	"	"	53	200	500	"	"	"	"	"	"
80	3795	3852	3872	"	"	"	576	570	570	570	"	"	"	"	"	"	41	100	100	"	"	"	"	"	"
"	"	"	"	1148	1200	1200	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
60	1739	1812	3728	362	380	370	570	570	570	570	"	"	"	"	"	"	160	150	"	"	"	"	"	"	"
210	5529	5770	8250	"	"	"	647	740	740	740	"	"	"	"	"	"	275	570	570	"	"	"	"	"	"
210	5417	5490	4907	282	286	280	561	600	600	600	"	"	"	"	"	"	79	200	200	2337	2315	10800	"	"	"
170	4963	5170	5174	279	1000	1000	540	570	570	570	"	"	"	"	"	"	357	350	680	823	1000	500	"	"	"
20	3448	3212	4160	341	300	300	549	570	570	570	"	"	"	"	"	"	773	200	330	"	"	"	"	"	"
20	4957	5240	5462	890	950	1000	540	570	570	570	"	"	"	"	"	"	204	405	490	"	10	"	"	"	"
150	4994	4902	5442	1857	1912	2200	578	680	680	680	"	"	"	"	"	"	758	2050	1100	106	1675	90	"	"	"
40	2535	2576	4660	2	100	100	557	570	570	570	"	"	"	"	"	"	500	500	750	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
300	2931	3300	4564	"	50	"	813	1040	1040	1040	"	"	"	"	"	"	278	300	300	"	"	"	"	"	"
120	2907	3120	3273	"	50	50	631	570	570	570	"	"	"	"	"	"	22	100	100	354	50	70	"	25	100
90	4877	6090	6007	"	"	"	540	570	570	570	"	"	"	"	"	"	951	1500	1500	283	500	500	89	200	200
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	250	"	"	250	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2000	2000	9211	10000	10800	6033	7500	8300	10932	11800	11800	"	250	"	"	250	"	5189	7985	8000	4121	5800	13300	90	225	300

Total																							
Actuals		Estimates																					
1874-75 Rs.	1873-74 Rs.	1874-75 Rs.	1875-76 Rs.																				
34626	41807	41700																					
9415	14010	21600	34626	41807	41700																		

St. Elstobs

Actg. Secretary

Revenue Department

Proceedings of the Board of Revenue

Dated 11th February 1875, No. 313:-

The Board resolve to submit to Government the Budget Estimate of Provincial receipts and charges under their control for 1875-76, with the following observations.

1. Printing
2. Stamping weights and measures
3. Government Farm receipts.

The items of receipts are noted in the margin

Under Printing Collectors estimate the receipts for 1875-76 at Rupees 20,605 which is slightly below the actuals of 1873-74 and the sanctioned estimate for the Current year. The regular estimate for the

Current

Current year calculated with reference to the actual collections of the first eight months and the Collections of the last four months of the preceding year amounts to Rs 20127. The Collectors estimate is fair and will be accepted in round numbers at Rupees 21,000.

1869-70	Rs 29,202	Actuals	
1870-71	25,091	Do	
1871-72	18,719	Do	
1872-73	22,254	Do	
1873-74	20,876	Do	
1874-75	21,000	Estimate	
1875-76	20,605	Collectors' Estimate	
	21,000	Boards	Do

Under Fees for stamping weights and measures, the Collectors' estimate is Rupees 14,146 which is Rupees 531 more than the actuals of 1873-74. The increase is chiefly expected in Tanjore where the Collector hopes to introduce a better system of testing and stamping weights than the existing one. The Collectors' estimate will be accepted in round numbers at Rs 14000.

1870-71	Rs 11,506	Actuals	
1871-72	11,908	Do	
1872-73	12,145	Do	
1873-74	13,615	Do	
1874-75	13500	Estimate	
1875-76	14146	Collectors Estimate	
	14000	Boards	Do

Government Stamps Receipts.

The receipts exclusive of the Government grant and the Surplus Pound Fund Receipts which amounts to about Rupees 7600 are estimated at Rupees 10,400 or Rs 1000 in excess of the Current years estimate. The estimate is accepted.

Assignment from Imperial Revenue 20000
Surplus. P. F. Receipts 5600
7600.

	Rs		
1871-72	10,802		
1872-72	8,949		
1873-74	8272		
1874-75	9,400	Estimate	
1875-76	10,400	Superintendents Estimate	
	10,400	Boards	Do

Printing

Printing Charges.

The estimate of Collectors under this head together with the sums provided by the Board for printing Selections from their records amounts to Rupees 80,010 against Rupees 70,962 the actuals of 1873-74. The details are subjoined.

Years.	Rupees	
1869-70	58,169	
1870-71	58,370	
1871-72	60,419	
1872-73	73,062	
1873-74	70,962	
1874-75	80,000	Estimate
1875-76	80,010	Collectors' Estimate
	73,900	Boards Do

	Actuals	Estimates	Increase	Decrease
Establishment	43,731	44,676	+945	
Country Stationery	1,667	1,944	+277	
Extra Establishment	2,235	650	"	1585
Particulars of Press materials	11,087	13,750	+2663	
Service Postage Labels and other Contingencies	11,293	17,990	+6697	
Cost of printing Selections	949	1000	+51	
	70,962	80010	+9048	

Under establishment the Collectors have provided Rupees 44,676 for 1875-76 while the amount according to the sanctioned scale is only Rupees 44268. The increase is entirely in Malabar where the Collector has entered in his Budget Rupees 2880 instead of Rs 2472 the amount sanctioned in Government Order dated 6th July 1874 No 840. The excess will be struck out and the estimate fixed in round numbers at 44,300.

Under Country Stationery an Saderward Rs 1944 are provided for 1875-76. The actuals of 1873-74

were

were only Rs 1664 but looking to the probable expenditure during the current year which amounts to Rs 1883, the Collectors' estimate appears to be fair and will therefore be accepted in round figures at Rupees 2,000.

Extra Establishment

The Collectors of Godavery, South Arcot and Salem make a provision of Rs 650 under this head. The Board observe that under G.O. noted in the margin temporary hands are not to be entertained in addition to the permanent establishments except in South Arcot. The Collectors of the other 2 Districts have not afforded any explanation

G.O. dated 6th July 1874. No 840.

explanation as to why they have provided for extra establishments for their Districts. The amounts however will be retained in round numbers at 600 on the understanding that no temporary establishments shall be entertained in their Districts without previous sanction being obtained.

Purchase of Press materials

The amount provided by Collectors under this head of charge is Rupees 13,750 which is Rupees 2663 more than the actuals of 1873-74. The

Rs 11087

increase

increase is chiefly in the Dis-
-tricts marginally specified -
No explanation has been fur-
-nished by the Collectors con-
-cerned for the increased provi-
-sion in the Budget. The
Board also observe that the
probable expenditure in 1874-75
on account of the same charge
is only about Rupees 12000, and
they are therefore of opinion
that Rupees 12,000 will suf-
-fice for the next year.

Vizagapatam +143.
Coimbatore +943
Malabar +700.

Service

Service Postage Lables and other
Contingencies

A provision of Rupees 17,990
is made by Collectors under
this head. The actuals of
1873-74 were Rupees 11,293
but this does not include the
charges in certain Districts,
where as observed in para 9
of the Board's Proceedings
dated 24th February 1874 No 405
the Collectors improperly
debited the charge to Land
Revenue. Considering the
charges incurred up to date
in the current year, the Board think that it would be sufficient if the
grant for the Current year is repeated.
Rupees 15000 will be accord-
-ingly provided.

The total provision on account of printing Charges for 1875-76 will thus be Rs. 74,900 as detailed in the margin.

Establishment	44300
Country Stationary and Tasdeeq	2000
Extra Establishment	600
Purchase of Paper materials	12000
Service Postage Lables	15000
Cost of printing Selections	1000
	74900

Grant in aid to native Choultries

The Collectors provide Rs 9434 under this head for 1875-76 while the grant for the current year is Rupees 10,200. The difference is in the districts of Bellary, Coimbatore and Nilgiris and the cause is not explained. The Collectors will be requested to explain. Meanwhile the current year's grant will be repeated for 1875-76.

	Rs	
1869-70	10200	Actuals
1870-71	10092	do
1871-72	10032	do
1872-73	12540	do
1873-74	9844	do
1874-75	10,200	estimate
1875-76	9434	Collectors do
	10200	Board's do

District Post

The Collectors provide Rupees 103573 for 1875-76 under this head including contingent charges. The provision for Establishment is less than the amount according

according to the sanctioned scale as shewn below.

	According to Sanctioned Scale.	Provision made by Collectors
Ganjam	1608	1608
Vizagapatam	10476	11000
Godavery	7416	7400
Kistna	7008	8232
Nellore	8478	8478
Cuddapah	3312	4800
Bellary	8556	8556
Kurnool	3792	3792
Chingleput	1848	3168
North Arcot	8040	"
South Arcot	4692	5280
Tanjore	5004	5000
Trichinopoly	3300	4140
Madura	5442	5322
Tinnevelly	5292	5292
Coimbatore	3300	4740
Nilgiris	"	"
Salem	4254	4000
South Canara	3153	3012
Malabar	5868	5800
	101,139	99,092

It is not clear why the Collector of North Arcot has not provided for

for establishment, and why the Collectors of Madura, Salem, South Canara and Malabar have provided less.

In Ganjam, Trichinopoly, Chingleput and Coimbatore revised Establishments have been sanctioned by the Board to take effect with the sanction of Government from 1875-76. If these are included the amount according to the same decade comes to

Bd's Pro: 11th Augt 1874 No 1773
G.O. 29th Decr 1874 No 2063
Bd's Pro: 21st Sept 1874 No 2707
Bd's Pro: 15 Sept 1874 No 2617

+ above Board's Proc are not Com

to Rupees 105951 or in round numbers to Rupees 106000.

For contingencies Rupees 4481 are required by Collectors. The amount spent up to November last was only Rupees 1157 and at this rate the Board believe Rupees 2000 will be sufficient for a year. This amount will accordingly be adopted.

The total provision for District Post is thus Rs 108000 which is the amount included for the purpose in the assignment from Imperial to Provincial Services

	Rs	
1868-69	109926	Actuals
1869-70	103509	do
1870-71	101609	do
1871-72	94097	do
1872-73	92663	do
1873-74	92115	do
1874-75	100000	Estimate
1875-76	103573	Collectors
	108000	Board's

services and beyond which Government have stated they will not allow revision to proceed.

Office Rent

The Collectors have provided Rupees 13774 under this head for 1875-76. The present Expenditure for Revenue buildings is Rs. 9958. If to this be added Rupees 120 the amount recently sanctioned for the Deputy Tahsildar's office at Sanjore, it comes to Rupees 10078 a year. The current year's grant viz Rs. 11600 will be repeated for 1875-76. The excess provision of Rs. 1522 is sufficient to meet unforeseen requirements.

	Rs.	
1869-70	9783	Actuals
1870-71	10482	do
1871-72	10787	do
1872-73	16787	do
1873-74	16066	do
1874-75	11600	Estimate
1875-76	13774	Collectors do
	11600	Boards do

Stamping weights and measures.

The Collectors have provided Rs. 8327 on account of this charge for 1875-76, while the actuals of 1873-74 were only Rs. 6033. No explanation is afforded for the increase except from Sanjore the Collector of which district states that he has provided for an extension of the existing establishment in view to a better regulation of the system of testing and stamping weights and measures. The Board presume the increase in the other districts is also due to the same cause as it is desirable to have the system of stamping introduced everywhere, and as the expenditure will no where be allowed to exceed the receipts, the Board will adopt the Collectors estimates in round numbers at Rs. 8300. This is very nearly the amount of probable expenditure× on this account for the current year.

1869-70	4,938	Actuals
1870-71	4,663	Do
1871-72	5,297	Do
1872-73	5,405	Do
1873-74	6,033	Do
1874-75	7,500	Estimate
1875-76	8,327	Colr Do
	8300	Board's Do

× 8,166 Rs

Registration of Births and Deaths.

Under this head an allotment of Rs. 11,970 is made for 1875-76. The

provision

provision for the current year on account of the Establishment entertained for the registry of vital statistics and contingent charges in connection therewith is Rs. 11,800 and the Board think this may be repeated for 1875-76.

	Rs.	
1869-70	10,486	Actuals
1870-71	10,185	Do.
1871-72	10,504	Do.
1872-73	11,604	Do.
1873-74	10,932	Do.
1874-75	11,800	Estimate
1875-76	11,970	Collrs Do.
	11,800	Board's Do.

Transmission of Agricultural Implements and Rain Gauges in Districts.

In para 9 of G O dated 14th March 1874 No. 436, the Government directed that no provision need be made for these charges in 1875-76 if no expenditure is incurred in 1873-74 and 1874-75. The Actuals of 1873-74 were nil, and in 1874-75 nothing has been spent up to date. No provision is therefore made for these items.

Public Works.

Under Petty Construction and Repairs Collectors provide Rs. 21,609 for 1875-76 as detailed in the margin. The provision under Land Revenue is chiefly made for erecting temporary pundals and whitewashing and other petty repairs to revenue buildings, and the

Land Revenue	7,965
Customs	13,344
Minor Dept.	300
	21,609

Board do not think the Estimate can be reduced. For Customs, the Estimate is much in excess of the actuals of 1873-74 which is chiefly owing to the Collector of South Arcot having provided in his present Estimate for several Police huts. The necessity of incurring such a large expenditure as Rs. 10,832 under this head is not stated, but the Board presume that the Collector intends to replace the existing temporary huts gradually by substantial buildings. Vide Board's Proceedings dated 24th January 1873. The Board would retain the Collector's Estimate subject to further explanation.

	Land Revenue	Customs	Minor Dept.	
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	5,187	4,131	95	Do.
1874-75	7,985	5,800	225	Estimate
1875-76	7,965	13,344	300	Collector's Do.
	8,000	13,300	300	Board's Do.

The Collectors of South Canara and Malabar provide Rs. 300 for repairs to Tappal huts. The amount will be retained. The total provision

therefore

therefore for 1875-76 will be Rs. 21,609 or Rs. 21,600 in round numbers.

Government Farms

The charges are estimated at Rs. 41,747 as detailed below.

	Actuals of 1873-74 Rupees	Sanctioned Grant for 1874-75 Rupees	Budget Estimate Rupees
1 General Supervision —	10,296	17,816	18,814
2 Experimental Farm —	7,730	8,512	7,944
3 Model Farm ——	3,873	5,410	5,620
4 Implement workshops	2,149	2,800	2,700
5 Educational ——	4,400	3,854	2,694
6 Estate Improvements	6,178	8,415	3,975
	34,626	41,807	41,747

The increase in item 1 over the current year's Estimate is due to provision being made for (1) the increase to Mr. Benson's Salary under the terms of his agreement should he pass the lingual test (2) increased travelling allowance and (3) the pay of a Police constable to be employed for the protection of the Office. The last item has not yet been sanctioned either by the Board or by Government. If will therefore be struck out. If sanctioned hereafter the amount may be met from savings.

	Rs.
(1)	600
(2)	250
(3)	150
	1,000

The total estimate for General supervision will be Rs. 18,614 or Rs. 18,700 in round numbers.

Under item 2 there is a decrease which is chiefly due to provision being made for the purchase of cattle from Aden in last year's Budget whereas there is no such special charge provided for in the present Estimate. The Superintendent's Estimate is accepted and fixed at Rs. 8,000 in round numbers.

Under item 3 the Estimate shows a slight increase which is nominal as it provides for payment of increased rent and interest on capital sunk on permanent improvements, which again appears under receipts. The Estimate will be taken at Rs. 5,600.

The variation under item 4 is

is small and calls for no remark.

Under item 5, the Estimate is Rupees 1160 less than the amount sanctioned for the current year. The decrease is due chiefly to provision being made in the present Estimate for two District Farm apprentices only, while in the last year's, the Estimate was framed on the supposition that there would be four.

The saving of the special charge[x] for a laboratory which was provided for last year also contributes to the decrease. The Estimate will be taken at Rs. 2,700

[x] Rs. 250

Under item 6 there is a small increase, but considering the usefulness of the improvements contemplated, the provision will be retained and entered as Rs. 4,000 in round numbers. The total charges passed will be Rs. 41,700 as shewn in the margin.

1872-73	34,245	Actuals
1873-74	34,626	Do
1874-75	41,807	Estimate
1875-76	41,747	Suptt's Do
	41,700	Board's Do

General Supervision	18,700
Experimental Farm	8,000
Model Farm	5,600
Implement Work-shop	2,700
Educational	2,700
Estate Improvements	4,000
	41,700

The

33

The subjoined statement shews in one view the Estimates discussed in the foregoing paragraphs.

Abstract A.

Items.	Actuals of 1873-74 Rupees	Estimates Sanctioned for 1874-75 Rupees	Collector's Estimate for 1875-76 Rupees	Board's Estimate for 1875-76 Rupees.
Receipts				
Printing	20,876	21,000	20,605	21,000
Fees for stamping weights and measures	13,615	13,500	14,146	14,000
Government Farms	8,272	9,400	10,400	10,400 / 43,400
Charges.				
Printing	70,962	80,000	80,010	73,900
Grant-in-aid to Native Choultries	9,844	10,200	9,434	10,200
District Post	92,115	1,00,000	1,03,573	1,08,000
Office Rent	16,066	11,600	13,774	11,600
Stamping weights & measures	6,033	7,500	8,327	8,300
Registration of Births & Deaths	10,932	11,800	11,970	11,800
Transmission of Agricultural Implements	—	250	—	—
Do Rain Gauges	—	250	—	—
Public works	9,415	14,010	21,609	21,600
Government Farms	34,626	41,807	41,747	41,700 / 28,700

(True Extract)

H. L. Harris

Ag. Secretary.

To The Chief Secretary to Government Financial Department with one Statement.

W. C. Hogg.

Financial Department.

35 12

Today

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proc.
of the Board of Revenue
dated 11th February 1875.

Order thereon. 15-2-1875. No 324

The Provincial
Service Budget Estimate
of Receipts and Charges
submitted by the Board
of Revenue for 1875-76 shows
that the probable receipts
will amount to Rs. 45,400,
and the probable charges
to Rs. 287,100.

2. The receipts are de-
rived from the following
sources, viz:-

Printing	Rs. 21,000
Fees for stamping weights & measures	Rs. 14,000
Government Farm	Rs. 10,400
	45,400

The

14th March 1874, No. 139-140
& 2nd Dec. 1874, No. 94-95
& 4th Aug. 1874, Nos. 40-44 Rev.

Financial Department
Proceedings of the
Board of Revenue

Dated 11th February 1875
Rec'd 12th & 22nd February 1875
Read 12th March 1875
Enclosure 1 to 11

No. 333

Submitting the
Budget of Provincial
Receipts & charges
for 1875-76.

1875
13/2

1188

3. The remarks of the Board regarding the receipts are accepted, and the figures will be adopted in the General Provincial Service Budget, the completion of which has been delayed in consequence of the non-receipt of the Board's Estimate. It is desirable that arrangements should be made by the Board to send in their Estimate in future by the second week in the months of January, so as to allow of the Estimate being carefully perused and included in the General Budget to be submitted to the Govt. of India by the first week in February.

The

4. The charges amounting to Rs. 287,100 are thus distributed -

Printing	Rs. 73,900
Grant-in-aid to Native Chowkries	Rs. 10,200
District Post Establt.	Rs. 108,000
Office Rent	Rs. 11,600
Stamping weights & measures	Rs. 8,300
Registration of births & deaths	Rs. 11,800
Public Works	Rs. 21,600
Government Farm	Rs. 41,700
	Rs. 287,100

5. Printing Rs. 73,900 - According to the accounts rendered by the Accountant General, the actual expenditure under "Collectorate Presses" during 1873-74, was Rs. 69,942. The Board's figure is Rs. 70,952. The difference cannot be explained, but as the provision for 1875-76 is less than the grant for 1874-75 by Rs. 6,100 it is passed

The

6. The grant-in-aid to Native Choultries Rs 10,200, exceeds both the actuals for 1873-74 and the Collectors Estimate for 1875-76. There is no apparent need for the repetition of the grant for 1874-75. It will be sufficient if Rs 10,000 be assigned for the purpose.

7. District Post Establishment Rs 108,000. The allotment is of the same amount as that transferred from Imperial Services. The Board note that No Govt will "not allow revision" of the Establishment to exceed the Grant. They, however, forget in providing Rs 300 under "Public Works" for repairs of "Tappal huts" in South Canara and Malabar, that the grant for "Petty Construction and repairs" transferred to Provincial Services, made no provision for "Tappal huts", and that all charges connected therewith should be met from the lump grant of Rs 108,000. Under these circumstances the allotment will be reduced from Rs 108,000 to Rs 107,700.

8. Office Rent - Rs 11,500 - The current years grant as per Statement embodied in G.O. dated 14 March 1874 No 436 is Rs 11,500, which amount will be repeated in 1875-76.

9. Stamping weights and measures Rs 8,300 - The actuals for 1873-74 according to the accounts furnished by the Accountant General, amounts to Rs 6,024/2 - According to the Board's

x Rs 10,500 - Vide G.O. Pub. Dept. No 153 dated 19 April 1871.

Board's figure they were Rs 6,033- The difference is but slight- The provision for 1875-76 exceeds both the actuals and the grant for the current year, but as the Board have determined not to allow the expenditure anywhere to exceed the receipts, Rs 8,300 will be included in the Budget-

10- Registration of Births and deaths Rs 1,800- This is the same amount as the grant for 1874-75- It exceeds the actuals for 1873-74, by about Rs 900, but falls short of the Estimate by Collectors by Rs 170- The allotment will be permitted to stand.

11. For reasons assigned, no provision has been made for "transmission of Agricultural Implements and Rain Gauges" This is approved-

12. Public Works Rs 21,600

This provides for-

Land Revenue — Rs 7,965
Customs —— Rs 13,344
Minor Depts (Postal) Rs 300
Rs 21,609

Now the grant transferred from Imperial to Provincial Services by the Govt of India for "petty Construction and repair of buildings in the Civil Department does not exceed Rs 10,500 viz:-

Land Revenue — Rs 6,000
Customs —— Rs 2,000
Minor Depts Rs 2,500
Rs 10,500

It is impossible, therefore, to provide from "Provincial Services"

See G.O. dated 9th April 1875 No 132.

Services", the appropriation for which is restricted, for twice the amount of the original grant. It is stated that the Estimate exceeds the actuals for 1873-74 chiefly owing to the Collector of South Arcot having provided in his Estimate "for several Police Huts". The Expenditure for the purpose is stated to be Rs. 10,832. It should properly be debited to the "Police Lodging Fund", but before doing so, the Inspector General of Police will report, in communication with the Collector, the precise purpose for which the huts are required. Pending the submission of the report the Govt are

are unable to admit, as a Provincial charge, a larger amount than Rs. 11,000 plus Rs. 300 for postal huts.

13. Government Farms. Rs. 41,747- This is of nearly the same amount as the grant for 1874-75, while it exceeds the actuals for 1873-74 by Rs. 7,074- The details of the charge will be scrutinized in the Revenue Department, but the Accountant General will see that all expenditure in excess of the Imperial grant of Rs. 20,000 is recouped by a transfer from the Surplus Pound Fund to Provincial Services.

14. Subject to the deductions above noted, the

the Governor in Council
passes for entry in the
Provincial Services Budget
Estimate for 1875-76, the
following -

Receipts

Printing ———	Rs 21,000
Fees for Stamping weights & measures ⅓	Rs 14,000
Government Farms	Rs 10,400
	Rs 45,400

Charges

Printing ———	Rs 73,900
Grant-in-aid to Native Chambers ⅓	" 10,000
District Post Establ ½	" 107,700
Office rent ———	11,500
Stamping weights and measures ⅓	8,300
Repairs of Wells & Tanks ———	11,800
Public Works ———	11,300
Govt Farms ———	41,700
Rs	276,200

55/2440

To
The Board of Revenue
" Revenue Department
" Accountant General
" Superintendent of Police.

Sept 1/12/175

R.R. 12/2/75.

Govt. of {187 } Madras.

Fwd

To Today

Dated 15-Feb
Recd. } 187[illegible]; No. 324

Nos. 188–9

Budget – The Govt Servies Budget
Est of Receipts & Charges
Abm[t] Letter Bd of Revs for 75-6
Received