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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 122 Press Mis.
1879-80.

Dated 20-1- 1876.

Not to be folded or roughly handled

Provincial Services—Budget.

No. 189. Read the following Proceedings of the Board of Revenue, dated 18th January 1876, No. 138:—

The Board resolve to submit to Government the Budget Estimate of Provincial Receipts and Charges under their control for 1876-77 with the following observations.

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

2. The items of receipts are noted in the margin.

3. *Printing Receipts.*—Under Printing, Collectors estimate the receipts for 1876-77 at Rupees 20,885, which is slightly above the actuals of 1874-75. But this amount must be reduced, as, under G.O., dated 2nd September 1875, which had not reached the Collectors when they submitted their Budgets, District Gazettes have to be furnished free to village-officers. The amount of subscriptions now received on reduced rates from village-officers and public servants drawing less than 25 Rupees amount to Rupees 12,400. Of this the Board think that about 10,000 Rupees appertain to subscriptions paid by village-officers. The Collectors' estimate will be reduced by that sum, and the amount fixed at Rupees 11,000.

	RS.	
1870-71	25,091	Actuals.
1871-72	18,719	,,
1872-73	22,254	,,
1873-74	20,876	,,
1874-75	20,463	,,
1875-76	21,000	Sanctioned Estimate.
1876-77	20,885	Collectors' ,,
	11,000	Board's ,,

4. *Fees for Stamping Weights and Measures.*—The fees for stamping weights and measures are estimated by Collectors at Rupees 16,700. This is 800 Rupees less than the actuals of 1874-75, but 2,700 more than the estimate for the current year. The Collectors' estimates are fair and are accepted except for Tinnevelly where the estimate (3,500 Rupees) will be reduced by one-third to meet the reduction in the scale of fees recently sanctioned—*vide* Board's Proceedings, dated 11th December 1875, No. 3354.

	RS.	
1870-71	11,506	Actuals.
1871-72	11,908	,,
1872-73	12,145	,,
1873-74	13,615	,,
1874-75	17,492	,,
1875-76	14,000	Sanctioned Estimate.
1876-77	16,700	Collectors' ,,
	15,500	Board's ,,

5. The estimate will thus be Rupees 15,500, or Rupees 1,500 more than the estimate of the current year. In North Arcot it will be observed that the Collector's estimate is much below the actuals of 1874-75. The receipts were large in 1874-75, because the system of stamping weights and measures was introduced for the first time in that year.

6. *Government Farm Receipts.*—The Superintendent of Government Farms estimates the receipts at Rupees 10,100 for 1876-77, which is 300 Rupees less than the current year's estimate. Adding to this the probable receipts from Surplus Pound Fund Collections which according to the Special Fund Budget amounts to Rupees 58,420, and the assignment of Rupees 20,000 from the Imperial Revenues, the estimate amounts to Rupees 88,500 in round numbers.

	Rs.	
1871-72	10,802	Actuals.
1872-73	8,949	,,
1873-74	8,272	,,
1874-75	7,829	,,
1875-76	10,400	Sanctioned Estimate.
1876-77	10,100	Supt.'s ,,
	10,100	Board's ,,

7. *Printing Charges.*—The Collectors' estimate under this head together with the sum (Rupees 1,000) provided by the Board for printing Selections from their Records amounts to Rupees 78,620, being about 4,800 more than the current year's grant, and 11,000 Rupees more than the actuals of 1874-75, as shown below:—

	Rs.	
1870-71	58,370	Actuals.
1871-72	60,419	,,
1872-73	73,062	,,
1873-74	70,962	,,
1874-75	67,536	,,
1875-76	73,900	Sanctioned Estimate.
1876-77	78,620	Collectors' ,,
	76,900	Board's ,,

	Actuals, 1874-75.	Sanctioned Estimate, 1875-76.	Collectors' Estimate, 1876-77.
	Rs.	Rs.	Rs.
1. Establishment	43,397	44,300	44,296
2. Extra Establishment	672	600	200
3. Purchase of Press Materials	3,137	10,500	12,400
4. Postage labels and other Contingencies	20,330	17,500	20,724
5. Cost of printing Selections in the Board's Office	...	1,000	1,000
Total ...	67,536	73,900	78,620

8. The estimate under Establishment is according to the sanctioned scale, and will be fixed at Rupees 44,300 in round numbers.

9. The Collectors of Godavery and South Arcot provide 100 Rupees each on account of Temporary Establishment. This will be retained on the understanding that no charge should be incurred without the previous sanction of the Board.

10. *Press Materials.*—The Collectors provide Rupees 12,400, the current year's grant being Rupees 10,500. Although under the G.O., dated 1st September 1875, No. 1303, all Europe-made articles are to be obtained on indent on the Secretary of State, the country-made articles alone being purchased here, the Board believe that provision in the Budget is necessary for the Europe made as well as the country made articles, and the entire provision which is for both descriptions will be retained.

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20th January 1876.

11. *Service Postage Labels and other Contingencies.*—The Collectors estimate under this head at Rupees 20,724. It consists of the items noted in the margin. The estimates under the first and third items are fair and will be accepted, but that under the second item will be reduced to Rupees 15,000 with reference to the actuals of 1874-75 (Rupees 14,931), and the total estimate under the head adopted at Rupees 19,000 in round numbers as shown hereunder:—

Contingencies—	Rs.
Stationery and Saderwarid... ...	2,080
Service Postage labels	16,620
Contingencies	2,024
Total ...	20,724

	Rs.
Item 1	2,000
,, 2	15,000
,, 3	2,000
Total ...	19,000

The sum of Rupees 2,000 entered for Contingencies includes Rupees 1,800 on account of payment of charges for printing the *Nilgiri District Gazette* in a private press.

	Rs.
Establishment	44,300
Extra Establishment	200
Purchase of Press Materials	12,400
Service Postage labels	15,000
Contingencies—	
Stationery and Saderwarid... ...	2,000
Other Contingencies	2,000
Cost of printing Selections...	1,000
Total ...	76,900

12. The provision, Rupees 1,000, on account of printing Selections from the Board's Records calls for no remark. The amount is the same as that provided for the current year. The total provision on account of Printing charges for 1876-77 will thus be Rupees 76,900, or 3,000 more than the current year's grant.

13. *Grant-in-aid to Native Choultries.*—Under this head Collectors of only six Districts provide Rupees 10,475 against Rupees 13,777, the actuals of 1874-75, and the current year's estimate of Rupees 10,000. The Collector of North Arcot will explain why no provision was made for the current year, and how Rupees 1,281 came to be expended in 1874-75 without any provision in the Budget, and the Collector of Salem will state why no provision was made for the current year or for 1876-77, while there was expenditure in 1874-75. The Commissioner of Nilgiris will state why a smaller provision is entered for 1876-77 than that for the current year. Meanwhile the current year's grant, *i.e.*, 10,000 Rupees, will be repeated for 1876-77.

Districts.	Actuals, 1874-75.	Sanctioned Estimate, 1875-76.	Collectors' Estimate, 1876-77.
	Rs.	Rs.	Rs.
1. Bellary ...	2,050	2,376	2,050
2. North Arcot.	1,281	...	1,281
3. South Arcot.	1,239	1,240	1,240
4. Tinnevelly ...	744	744	744
5. Coimbatore.	5,040	5,148	5,040
6. Nilgiris ...	360	492	120
7. Salem	3,063	...	...
Total ...	13,777	10,000	10,475

	Rs.	
1870-71... ...	10,092	Actuals.
1871-72... ...	10,032	,,
1872-73... ...	12,540	,,
1873-74... ...	9,844	,,
1874-75... ...	13,777	,,
1875-76... ...	10,000	Sanctioned Estimate.
1876-77... ...	10,475	Collectors' ,,
	10,000	Board's ,,

14. *District Post.*—The provision made by Collectors under this head amounts to Rupees 1,16,720 as shown in the margin, while the total assignment made by the Government of India, including that recently sanctioned for the Bhadrachelam and Rakapully taluqs in Godavery, is only Rupees 1,08,630. Under orders of Government this amount is not to be exceeded.

	Rs.
Establishment	1,12,352
Contingencies	3,743
Petty Construction and Repairs ...	625
Total ...	1,16,720

15. *Establishment.*—The sanctioned scale and the provision made by the Collectors are as shown below :—

Districts.	Sanctioned scale.	Amount proposed by the Collector.
	Rs.	Rs.
Ganjam	3,288	3,288
Vizagapatam	10,476	9,888
Godavery	8,224	8,228
Kistna	8,232	8,232
Nellore	8,521	8,478
Cuddapah	3,492	3,312
Bellary	8,556	8,556
Kurnool	3,792	3,792
Madras	...	...
Chingleput	1,848	3,168
North Arcot	8,040	7,908
South Arcot	5,280	7,764
Tanjore	5,046	5,004
Trichinopoly	5,260	3,914
Madura	5,562	8,382
Tinnevelly	5,292	6,000
Coimbatore	3,600	4,360
Nilgiris	...	...
Salem	4,254	4,266
South Canara...	3,153	3,072
Malabar	5,868	4,740
Total ...	1,07,784	1,12,352

16. It is not clear why some Collectors have proposed less than the sanctioned estimate. The estimates will, however, be taken as given by the Collectors where they are less than the sanctioned scale, as they probably represent the correct cost of the establishments actually entertained at present. The Collector of Vizagapatam explains that the decrease is due to the abolition of certain Post-offices. All Collectors will be requested to report the cost of present sanctioned strength as it stood on the 1st January 1876, quoting the authority under which the establishment is entertained.

17. As regards the districts where an increase is provided for, the Board will notice each case separately :—

Coimbatore, Increase Rupees 760.—The cause of the increase is not explained. It will therefore be disallowed.

Tinnevelly, Increase Rupees 708. *South Arcot, Increase Rupees* 2,484.—The Collectors state that the increase is provided for certain improvements under contemplation. No special reports having been received on the subject, the increase will be disallowed. The Collector of South Arcot promises to submit a report if the provision is retained, but the Board can allow no provision without a previous report and sanction.

Chingleput, Rupees 1,215 ; *Madura, Rupees* 2,800.—The increase provided is with reference to the Board's Proceedings noted in the margin, copies of which are herewith forwarded. The increase is necessary and will be retained. The revisions above made reduce the provision to Rupees 1,08,400.

Chingleput.—Board's Proceedings, dated 15th September 1874, No. 2617.
Madura.—Board's Proceedings, dated 24th Aug. 1875, No. 2385, and dated 9th September 1875, No. 2524.

18. *Contingencies.*—The provision made by the Collectors, the actuals of 1874-75, the sanction for the current year, and the amount the Board would propose, are shown below. The Board have provided a larger sum for 1876-77 than that sanctioned for the current year, as many of the letter peons have to be provided with belts and badges—*vide* Board's Proceedings, dated 19th June 1875, No. 1695 :—

Districts.	Actuals.	Sanctioned Estimate.	Proposed by the Collectors.	Proposed by the Board.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	12	22	50	50
2. Vizagapatam	49	100	150	100
3. Godavery	109	225	350	200
4. Kistna	156	80	185	180
5. Nellore	142	60	500	200
6. Cuddapah	931	20	31	30
7. Bellary	67	30	100	100
8. Kurnool	42	80	88	80
9. Madras	...	...	...	...
10. Chingleput	57	60	60	60
11. North Arcot	61	210	198	100
12. South Arcot	242	203	496	300
13. Tanjore	137	170	200	150
14. Trichinopoly	11	20	20	20
15. Madura	73	20	300	200
16. Tinnevelly	541	150	250	250
17. Coimbatore...	388	40	140	140
18. Nilgiris	...	...	...	...
19. Salem	31	300	300	200
20. South Canara	371	120	125	120
21. Malabar	743	90	200	200
Total ...	4,163	2,000	3,743	2,680

19. The total provision made under District Post amounts to Rupees 1,11,700. This is only Rupees 3,070 more than the assignment made by the Government of India on account of this item. The Board will enter the amount of the assignment, and will see that the small excess in the sanctioned scale is met by the non-appropriation of savings which will accrue as District Post lines and offices are absorbed by the Imperial Post. They do not see their way to making the reduction in the details for districts. The District Post is at present administered as a feeder to the Imperial Post, and to develop correspondence until the offices become self-supporting when they are converted into Imperial Post-offices. This is a service which was not within the aim of the old District Post, and however beneficial is not one which the Government is bound to continue to render under the Decentralization scheme. The Board submit that the savings could be usefully expended on local roads, for which the grants-in-aid in 1866-77 have been evidently more than three lakhs.

	Rs.
Establishment	1,08,400
Contingencies	2,680
Tappal huts provided under Public Works—*vide* paragraph	620
Total ...	1,11,700

	Rs.	
1869-70 ...	1,03,509	Actuals.*
1870-71 ...	1,01,609	,,
1871-72 ...	94,097	,,
1872-73 ...	92,663	,,
1873-74 ...	92,115	,,
1874-75 ...	96,667	,,
1875-76 ...	1,07,700	Sanctioned Estimate.
1876-77 ...	1,16,095	Collectors' ,,
	1,08,630	Board's ,,
Deduct the amount under Public Works	620	
Remainder ...	1,08,010	

20. *Office-rent.*—The Collectors' estimate (Rupees 13,206) on account of office-rent exceeds the actuals of 1864-75, and the current year's estimate by Rupees 2,131 and Rupees 1,706, respectively. The increase, which is mainly in the districts noted in the margin,† is stated to be chiefly due to the necessity of renting new buildings owing to the dilapidated condition of those now occupied. The Board consider that on the whole a provision of Rupees 13,000 will be sufficient for 1876-77.

	Rs.	
1870-71 ...	9,783	Actuals.
1871-72 ...	10,482	,,
1872-73 ...	16,787	,,
1873-74 ...	16,066	,,
1874-75 ...	11,075	,,
1875-76 ...	11,500	Sanctioned Estimate.
1876-77 ...	13,206	Collectors' ,,
	13,000	Board's ,,

	Actuals, 1874-75.	Provision now made for 1876-77.
	Rs.	Rs.
† Vizagapatam	7	150
Kistna	9	1,250
Nellore	160	800
South Canara	9	400

21. *Stamping Weights and Measures.*—The Collectors' estimate for 1876-77 is Rupees 10,146, the receipts per contra being Rupees 15,500. The estimate will be accepted at Rupees 10,200.

	Rs.	
1870-71 ...	4,663	Actuals.
1871-72 ...	5,297	,,
1872-73 ...	5,405	,,
1873-74 ...	6,033	,,
1874-75 ...	10,036	,,
1875-76 ...	8,300	Sanctioned Estimate.
1876-77 ...	10,146	Collectors' ,,
	10,200	Board's ,,

* These sums do not include the expenditure on account of Tappal huts.

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20th January 1876.

22. *Registration of Births and Deaths.*—The Collector's estimate of Rupees 12,005 for 1876-77, on account of the establishment entertained for the registry of the Vital Statistics and Contingencies in connection therewith, is slightly in excess of the current year's estimate and also the actuals of 1874-75. The current year's grant *viz.*, Rupees 11,800, will be repeated for 1876-77.

	Rs.	
1870-71	10,185	Actuals.
1871-72	10,504	,,
1872-73	11,604	,,
1873-74	10,932	,,
1874-75	11,197	,,
1875-76	11,800	Sanctioned Estimate.
1876-77	12,005	Collectors' ,,
	11,800	Board's ,,

23. *Transmission of Agricultural Implements and Rain-gauges.*—There having been no expenditure under these heads for the past two years no provision is made for them.

LAND REVENUE.

	Rs.	
1869-70	4,619	Actuals.
1870-71	2,225	,,
1871-72	5,084	,,
1872-73	4,484	,,
1873-74	5,189	,,
1874-75	6,830	,,
1875-76	8,000	Sanctioned Estimate.
1876-77	7,892	Collectors' ,,
	7,000	Board's ,,

24. *Public Works.*—The Collectors' provision under Land Revenue will be reduced to Rupees 7,000, with reference to the actuals of past years.

CUSTOMS.

	Rs.	
1869-70	1,612	Actuals.
1870-71	4,521	,,
1871-72	1,159	,,
1872-73	12,838	,,
1873-74	4,131	,,
1874-75	7,087	,,
1875-76	3,000	Sanctioned Estimate.
1876-77	21,991	Collectors' ,,
	17,330	Board's ,,

25. *Public Works.*—Of the amount of Rupees 21,991, estimated under Customs, Rupees 21,020 appertain to the two Districts of South Arcot and Tanjore. The provision made in the former is for the following works:—

	New Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
1. Police huts	9,680	482	10,162
2. Houses of the Customs officials	2,777	310	3,087
3. Cutcherries, Gate-sheds, &c.	2,504	364	2,868
4. Cost of Supervision	748	58	806
Total ...	15,709	1,214	16,923

The provision for Repair calls for no remark. As regards New Works, the provision under Item I. has been made with reference to G.O., 10th July 1875, No. 1456, Financial Department. That under No. 2 is partly (Rs. 1,131) for works already commenced, but not yet completed, and partly (Rupees 1,646) for new substantial buildings which the Collector proposes should be erected in the place of temporary sheds. The provision will be retained, subject to the orders of Government, as temporary sheds cost a great deal annually, and the construction of strong and substantial buildings will be more economical in the long run. Item No. 3 includes Rupees 1,258 provided for building a new Sayer Cutcherry at Valdavoor. The necessity for the work is not explained, and the amount will be struck out with the proportionate cost of supervision included under Item IV.

26. In Tanjore the Collector provides as follows :—

	New Works.	Repairs.	Total.
	RS.	RS.	RS.
1. Office Buildings	3,348	249	3,597
2. Fifteen Police huts	210	...	210
3. Pandals	185	105	290
Total ...	3,743	354	4,097

	New Works.	Repairs.	Total.
	RS.	RS.	RS.
Godavery	150	150	300
Kistna		50	50
Tinnevelly		21	21
South Canara		100	100
Malabar		500	500
Total ...	150	821	971

The Collector has not explained the necessity for new office buildings; the amount will be struck out.

27. The provision made by other Collectors is fair and will be allowed to stand.

	RS.
Madura	400
Sauth Canara	25
Malabar	200
Total ...	625

28. The total amount which will be provided under Customs is thus Rupees 17,330. The provision made for Tappal huts is Rupees 625, as shown in the margin, which will be taken at Rupees 620 in round numbers.

	RS.	
1873-74	95	Actuals.
1874-75	468	,,
1875-76	300	Sanctioned Estimate.
1876-77	625	Collectors' ,,
	620	Board's ,,

29. The amount allowed by the Board for Public Works under the several items is Rupees 24,950 as shown below :—

	RS.
Land Revenue	7,000
Customs	17,330
District Tappal huts	620
Total ...	24,950

	RS.
* Land Revenue Assignment	6,000
Customs' Assignment	2,000
Minor Departments' Assignment ...	2,500
For Bhadrachelam and Rakapully—*vide* G.O., dated 7th October 1875, No. 1968—Assignment ...	523
Total ...	11,023

The above sum exceeds the assignment* made by the Government of India for Public Works by Rs. 13,927. The increase is chiefly under Customs, the greater portion of which is due to the extraordinary provision made for Police huts in South Arcot under the orders of Government.

G.O., 16th July 1875, No. 1456, Finl. Dept.

30. *Government Farm.*—The charges under this head are estimated at Rupees 41,968 as detailed below :—

	Actuals, 1874-75.	Sanctioned Estimate, 1875-76.	Regular Estimate, 1875-76.	Estimate, 1876-77.
	RS.	RS.	RS.	RS.
1. General Provision	18,190	18,700	18,714	19,054
2. Experimental Farm and Model Farm	13,979	13,600	13,464	14,054
3. Implement Workshop ...	2,120	2,700	1,950	2,700
4. Educational	3,010	2,700	2,394	2,110
5. Estate Improvements	4,856	4,000	8,225	4,050
Total ...	42,155	41,700	44,747	41,968

The estimate on the whole is fair, and is accepted in round numbers at Rupees 42,000. It includes the annual increment allowed to the salaries of Mr. Benson and Overseers of the farm under the orders noted in the margin. The receipts estimated under this head are far in excess of the expenditure now provided for.

G.O., dated 3rd March 1874, No. 290.
,, ,, 18th December 1873, No. 1456.

31. *Agricultural Exhibitions.*—The sum of Rupees 21,000 provided for Agricultural Exhibitions in the Revenue Budget of Charges has to be transferred to Provincial Services under G.O., dated 8th December 1875, No. 2403. It is observed that the Government of India has only assigned Rupees 5,000 for this purpose. The excess may be provided from the Surplus Pound Fund Collections transferred to Government Farms.

32. Adverting to G.O., dated the 27th December 1875, No. 2514, Financial Department, the Board beg to state that the instructions therein conveyed will be attended to in the Budget of 1877-78. For 1876-77 the necessary amounts will have to be provided for by the Accountant-General as hitherto, as the Collectors have not included the items in their estimates and the Board have not actuals to go upon.

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

Items.	Actuals of 1874-75.	Estimates. Sanctioned for 1875-76.	Collectors' Estimate for 1876-77.	Board's Estimate for 1876-77.
RECEIPTS.				
	RS.	RS.	RS.	RS.
Printing	20,463	21,000	20,885	11,000
Fees for Stamping Weights and Measures	17,492	14,000	16,700	15,500
Government Farms	89,585	86,400	88,520	88,500
CHARGES.				
Printing	67,536	73,900	78,620	76,900
Grants-in-aid to Native Choultries ...	13,777	10,000	10,475	10,000
District Post	96,667	1,07,700	1,16,095	1,08,010
Office-rent	11,075	11,500	13,206	13,000
Stamping Weights and Measures ...	10,036	8,300	10,146	10,200
Registration of Births and Deaths ...	11,197	11,800	12,005	11,800
Public Works	14,385	11,300	30,508	24,950
Government Farms	42,156	41,700	41,968	42,000
Agricultural Exhibition	.....	.....	.....	5,000

(A true Extract.)
(Signed) H. E. STOKES,
Acting Secretary.

No. 190. ORDER THEREON, 20th January 1876, No. 122.

The Board of Revenue submit the Provincial Services Budget Estimates of Receipts and Charges under their co[illegible]ol for the year 1876-77.

2. The receipts from the following sources amount in the aggregate to Rupees 1,15,000 :—

Printing.—	Actuals for 1874-75.	Estimate for 1875-76.	Estimate for 1876-77.
	RS.	RS.	RS.
Subscription to District Gazettes ...	14,770	14,050	4,120
Private work done by Government Press.	4,074	5,440	4,980
Sale of Acts and Books	1,619	1,510	1,900
	20,463	21,000	11,000
Fees for Stamping Weights and Measures	17,492	14,000	15,500
Government Farm	89,585	86,400	88,500
Total ...	1,27,540	1,21,400	1,15,000

3. There is a decrease of no less than Rupees 10,000 in the anticipated receipts under the head of Printing, consequent on the Order of Government, Revenue Department, dated 2nd September 1875, directing that District Gazettes shall be furnished gratis to village-officers. The receipts under "Fees for Stamping Weights and Measures," though less than the actuals for 1874-75, are larger than the estimate for 1875-76 by Rupees 1,500. The receipts in connection with Government Farms are made up of the following items :—

	RS.
Farm Receipts	10,100
Government Grant...	20,000
From Surplus Pound Fund	58,400
Total ...	88,500

They exceed the estimate for 1875-76, but are less than the actuals for 1874-75 by Rupees 1,835.

3. From the abstract given above it appears that the actuals against "Private work done by Government Press" during 1874-75 amounted to Rupees 4,074. From the estimate submitted by the Supervisor of the Government Press, the receipts credited to the same head during that year were Rupees 1,723, amounting together to Rupees 5,797, whereas, in the Accountant-General's final account for March 1875, the receipts from "Private work done by Government Press" is entered at Rupees 4,114. He will explain the cause of difference.

4. The estimate of receipts is passed for Rupees 1,15,000.

5. The charges which amount to Rupees 3,01,860 are as follow, *viz.* :—

	Actuals for 1874-75.	Estimate for 1875-76.	Estimate for 1876-77.
	RS.	RS.	RS.
Printing...	67,536	73,900	76,900
Grants-in-aid to Native Choultries	13,777	10,000	10,000
District Post Establishment	96,667	1,07,700	1,08,010
Office-rent	11,075	11,500	13,000
Stamping Weights and Measures	10,036	8,300	10,200
Registration of Births and Deaths	11,197	11,800	11,800
Public Works	14,385	11,300	24,950
Government Farms	42,156	41,700	42,000
Agricultural Exhibitions	...	...	5,000
Total ...	2,66,829	2,76,200	3,01,860

6. The actual charge for 1874-75, as per accounts of the Accountant-General under Printing—"Collectorate Presses"—is Rupees 73,943, or Rupees 6,407 in excess of the amount* given by the Board of Revenue as the expenditure for the same period. It is desirable that in future the Accountant-General should communicate to the Board of Revenue the actual expenditure for each year of the services under their control to enable them either to adopt the "Actuals," or to explain any difference between the figures obtained from their own accounts and those of the Accountant-General respectively, which, for convenience of reference, are quoted below :—

* Rupees 67,536.

Printing for 1874-75.	Board's figures.	Accountant General's.	Difference.
	RS.	RS.	RS.
Establishment	44,069	44,068	— 1
Purchase of Materials and Stock...	3,137	8,903	+ 5,766
Service Postage labels and Contingencies	20,330	14,932 6,040	+ 642
Total ...	67,536	73,943	6,408
		Net ...	6,407

7. It is obvious from these figures that the difference arises in the item of Materials and Stock. Still it is necessary in the submission of estimates to Government that the expenditure should, as far as possible, be correctly shown to admit of their determining upon the assignment to be made for the coming year. The Government, whilst agreeing with the Board that provision should be made in the estimate for the value of Press materials to be obtained from England, are unable to pass a larger sum for the purpose than Rupees 10,500, equivalent to the grant for the current year, and Rupees 1,597 over the actuals as given by the Accountant-General for 1874-75. The cost of printing Selections will be allowed to stand. The charge for 1876-77 will be fixed at Rupees 75,000, or Rupees 1,100 in excess of the grant for the current year.

8. *Grant-in-aid to Native Choultries, Rupees* 10,000.—This item is of the same amount as the grant for 1875-76, but less than the actuals* as given by the Board by Rupees 3,777. The explanations of the Collectors of North Arcot and Salem and the Commissioner of the Nilgiris on the points noticed by the Board should be submitted for the information of Government. The sum of Rupees 10,000 is, it is observed, to be disbursed in the following districts :—

* Rupees 13,777.

	RS.
Bellary	2,376
South Arcot	1,240
Tinnevelly	744
Coimbatore	5,148
Nilgiris	492
Total ...	10,000

9. *District Post Establishment, Rupees* 1,08,010.—The Governor in Council concurs in the views expressed by the Board on the Collectors' estimates, and on the understanding mentioned in paragraph 19 approves the admission into the Budget of Rupees 1,08,010 for 1876-77. The actual charge in 1874-75 according to the Accountant-General was Rupees 97,668 against Rupees 96,667 given by the Board. All savings under this head are appropriated for the purposes included under "Provincial Services," Roads being one of them.

10. *Office-rent, Rupees* 13,000.—The grant for this purpose for the current year is Rupees 11,500, and the actuals according to the figures given in paragraph 20 of the Board's Proceedings amount to Rupees 11,075. The Board's estimate for 1876-77 is accepted for the reasons stated by them.

11. *Stamping Weights and Measures, Rupees* 10,200.—The estimated charge is less than the estimated receipts* by Rupees 5,300 and is passed. The actual charge in 1874-75 is shown by the Accountant-General to be Rupees 10,040, or Rupees 4 in excess of the figures given by the Board. The provision for 1876-77 exceeds this amount by Rupees 160.

* Rupees 15,500.

12. *Registration of Births and Deaths, Rupees* 11,800.—This charge is of the same amount as the grant for 1875-76, but exceeds the actuals† for 1874-75 by Rupees 602. The excess is small and necessary, and is sanctioned.

† Rupees 11,198.

12. No provision has been made for the transmission of agricultural implements and rain-gauges, as no expenditure has been incurred for the purpose during the past two years.

13. *Public Works, Rupees* 24,950.—This is distributed under the following heads, *viz.*:—

	Rs.
Land Revenue	7,000
Customs	17,330
Minor Departments	620

The Board's explanations for these charges are accepted, and Rupees 24,950 passed for entry in the Budget. The Board of Revenue will be requested to call for plans and estimates for the "substantial buildings" which the Collector of South Arcot proposes to erect in lieu of temporary sheds, and submit them to Government in the Revenue Department for sanction.

14. *Government Farms, Rupees* 42,000.—Of this amount, Rupees 20,000 are chargeable to Provincial Services, the balance will be met from the Surplus Pound Fund.

15. *Agricultural Exhibitions, Rupees* 5,000.—This is in accordance with the grant transferred from Imperial Revenues. The Board remark that Rupees 21,000 have been provided in the Revenue Budget for Exhibitions. The difference, (Rupees 16,000) if required during the year may, as suggested by the Board, be met from the balance available under Government Farms.

Proceedings of the Madras Government, Financial Department,
20th January 1876.

16. The Accountant-General will comply with the request made by the Board in paragraph 32.

17. With these remarks the Governor in Council passes the following items for inclusion in the Provincial Services Budget for 1876-77:—

Receipts.	Rs.	Charges.	Rs.
Printing	11,000	Printing	75,000
Fees for Stamping Weights and Measures	15,500	Grants-in-aid to Native Choultries...	10,000
Government Farms	88,500	District Post Establishment	1,08,010
		Office-rent...	13,000
		Stamping Weights and Measures ...	10,200
		Registration of Births and Deaths...	11,800
		Public Works	24,950
		Government Farms	42,000
		Agricultural Exhibitions...	5,000
Total ...	1,15,000	Total ...	2,99,960

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

The Revenue Department,

&c., &c., &c.

Dated January, 20th.

Issued

Recd.

G. O., 20th January 1876, No. 122.

JANUARY.

Nos. 189-190.

Provincial Services.—Budget Estimate for 1876-77, submitted by the Board of Revenue, reviewed.

No. 3. Read the following Proceedings of the Board of Revenue, dated 27th July 1875, No. 2,096 :—

Read the following Proceedings of the Madras Government, dated 17th May 1875, No. 737, Revenue Department.

Abstract.—*Europe-made Press Materials supplied to Collectors.*—Authorizing the Accountant-General to pass the charges incurred on account of —, and requesting the Board of Revenue to state more fully their reasons for not preferring the arrangement prescribed by the Government of India in their Resolution regarding press materials.

The Board prefer the continuance of the existing arrangements for the following reasons :—

I. Because the present arrangement saves the Board the trouble and expense of storing and distributing the press materials to the several District Presses since Messrs. Aroolanandum and Sons despatch the supplies direct to Collectors.

II. Because it is not likely that any saving will result from the change, inasmuch as Aroolanandum and Sons supply the materials at the English prices.

III. Because the system of getting the articles through the Secretary of State will cause delay and inconvenience.

IV. Because Messrs. Aroolanandum and Sons are responsible for the safe delivery of the articles in the districts and take the risk of any loss or damage in transit, which will fall on Government if the articles are obtained through the Secretary of State and despatched by the Board to the districts concerned.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

No. 4. Order thereon, 1st September 1875, No. 1,303.

Miscellaneous.

The Government regret that the present stringent rules laid down by the Secretary of State preclude them from complying with the wishes of the Board.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Exd. A. Grubert.

Govt. of 1875 Sept.

REVENUE.

To

The BOARD of REVENUE,

&c., &c.

Dated September, 1st.

Read.

Encl.

G. O., 1st September 1875, No. 1,303.

SEPTEMBER.

Nos. 3-4.

Press Materials.—Expressing inability to comply with the wishes of the Board for continuance of the existing arrangements in respect to the supply of — to Collectors by Messrs. Arokiasamy and Sons.

☆

No. 2,524.

Proceedings of the Board of Revenue, dated 9th September 1875.

Read the following letter from W. McQUHAE, Esq., Collector of Madura, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Shembaganur, 18th August 1875, No. 353 :—

In continuation of my letter, dated 7th instant, No. 343, I have the honor to forward a Supplemental List of Delivery Peons required for the taluqs of Madura and Melur. The additional cost will be Rupees 55 per mensem, or Rupees 660 per annum, which will raise the amount for which the sanction is required to Rupees 2,390.

2. Six Peons only are now employed in the Madura Taluq. They have to travel twenty miles a day visiting every village on their way, instead of ten or twelve miles as was intended. Considerable delay and inconvenience is caused in consequence, and the Inspector of Post Offices therefore suggests that the number may be increased to twelve.

3. It is proposed to divide the Melur Taluq into six beats, as there is only one Post Office at Melur. One Peon is now employed there and five more are required.

4. No arrangement has yet been made to divide the remaining taluq of Tirumungalum into beats, and after a scheme has been matured I will address the Board on the subject.

Enclosure No. 1.

A Supplemental List of Delivery Peons required for the District Postal Department, Madura District.

Names of Taluqs.	Names of Post Offices.	Number of Peons			Cost per mensem of extra establishment.
		Required.	Now employed.	For whom sanction is required.	
					Rs.
Madura	Madura ...	12	6	6	30
Melur	Melur ...	6	1	5	25
	Total ...	18	7	11	55

(Signed) W. McQUHAE,
Collector.

The Collector's scheme should be matured in communication with the Postmaster-General and provision made in the Budget for the ensuing year.

2. No mention is made of the cost of portable letter boxes and bags ; the cost of providing these necessary articles should be taken into account.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Madura.
Copy to the Postmaster-General.

Exd. J. Tulloch.

1875.
Board of Revenue,
MADRAS.

PROCEEDINGS, 9TH SEPTEMBER 1875, No. 2,524.

Encl.

Received

SEPTEMBER.
No. 2,524.

Delivery Peons, Additional—for certain taluqs of Madura District.—Collector informed that his scheme for entertainment of — should be matured in communication with the Postmaster-General and provision made in next year's Budget. Cost of providing portable letter boxes and bags should be taken into account.

No. 2,385.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th August 1875.

Read the following letter from W. McQUHAE, Esq., Collector of Madura, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madura, 7th August 1875, No. 343:—

I HAVE the honor to state that, notwithstanding the opening of several new Post Offices in the interior of the district, letters, &c., do not generally reach the rural population as regularly and expeditiously as could be wished. The towns or villages where the Post Offices exist are alone benefited by them, there being no establishment to distribute the letters in the villages and to collect those intended for the post. It is, therefore, proposed to divide each taluq into beats, and to attach a Peon to each beat who is to carry letters within his range, visiting every village in it, by making a journey of 10 or 12 miles a day. This arrangement will greatly facilitate the communication between the Tahsildars and Village Officers, and will also encourage private correspondence.

2. The Madura Taluq has been divided into six beats, and six Peons are now employed in doing the duty—*vide* Board's Proceedings, No. 779, dated 1st April 1875, (paragraph 2).

3. It is now proposed to introduce this system into the taluqs of Dindigul, Pulni, and Periacolum, and I beg to enclose a statement showing the number of Delivery Peons required and the amount of the additional cost to be incurred. It will be seen that thirty-nine Peons are required to carry out the scheme, and, deducting the number already on the establishment, twenty-nine persons must be newly appointed, and the cost will be Rupees 145 per mensem, at Rupees 5 each, or Rupees 1,740 per annum.

4. In these circumstances I request sanction to introduce the system from the beginning of the ensuing official year, and I will make the necessary provision in the outgoing Budget.

ENCLOSURE No. 1.

Names of Taluqs.	Names of Post Offices.	Number of Peons			Cost per mensem of Extra Establishment.
		Required.	Now employed.	For whom sanction is required.	
					RS.
Dindigul	Dindigul	8	4	4	20
	Vedasandoor...	5	1	4	20
	Covelore	2	...	2	10
	Nellacottah	2	...	2	10
	Ammanaiknur	3	*1	2	10
Pulni	Pulni	12	1	11	55
Periacolum ...	Periacolum...	3	*2	1	5
	Chinnamanore	3	*1	2	10
	Cumbum	1	...	1	5
	Total ...	39	10	29	145

* These men are paid by the Imperial Postal Department.

MADURA,
7th August 1875.

(Signed) W. McQUHAE,
Collector.

Schemes similar to that proposed have been introduced into other districts, and the Board presume that the Postmaster-General has signified his approval. The Collector may make the requisite provision in the Budget for the ensuing year, and the Board will endeavour to allot funds.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Madura.

Copy to the Postmaster-General.

Exd. A. Grubert.

Board of Revenue,
MADRAS.

Proceedings, 24th August 1875, No. 2,385.

Received

Encl.

AUGUST.

No. 2,385.

Postal.—Collector of Madura informed that he may make requisite provision in next year's Budget to meet the cost of proposed scheme to divide each taluq in the district into beats for the purpose of delivering letters to all villages and to attach a Delivery Peon to each beat.

No. 2,617.

Proceedings of the Board of Revenue, dated 15th September 1874.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet, 21st August 1874, No. 435:—

In reply to the Proceedings of the Board, dated 11th June last, No. 1,422, and 23rd ultimo, No. 1,934, I have the honor to forward a Statement, showing the District Post Establishment as it stood at the close of the past official year, and that proposed for the future. The Board will observe that I wish to increase the utility of the existing Post Offices, Imperial and District, by entertaining twenty-five additional Delivery Peons, and the scheme is identical with the one submitted at paragraph 8 of my No. 453 of the 2nd October last, and disposed of in the Board's Proceedings, dated 1st November 1873, No. 2,230.

2. I would observe, however, that on receipt of the Proceedings of the Board, dated 12th of December last, No. 2,551, I had a long consultation with Major Bourke, when we were agreed as to the proposals now submitted, but by an error, I left them to be forwarded through him, which I believe he has done—*Vide* Board's Proceedings, No. 1,422, dated 11th June 1874, and until the receipt of the Proceedings No. 1,934, dated 23rd July 1874, I was under the impression that no further report from me was necessary, and that paragraph 4 of the former Board's Proceedings was only addressed to the Postmaster General, and hence the delay in submitting this report.

ENCLOSURE No. 1.

Statement showing the existing and proposed District Post Establishments, Chingleput District.

Stations.	Existing Establishment.								Proposed Establishment.								Difference Peons.		Remarks.
	Gumastahs.		Runners.		Peons.		Total.		Gumastahs.		Runners.		Peons.		Total.				
	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
1. Huzur	1	20	...	...	...	...	1	20	1	20	...	...	...	...	1	20	...	....	
2. Saidapet	1	7	2	10	3	15	6	32	1	7	2	10	4	20	7	37	1	5	
3. Poonamallee* ...	...	...	...	...	1	5	1	5	...	...	...	...	2	10	2	10	1	5	* Closed in November 1873, and one opened at Goodoovanjery-*Vide* Board's Procs., 1st August 1874, No. 2,054.
4. Teruvelloret ...	1	10	4	20	1	5	6	35	1	10	4	20	3	15	8	45	2	10	† Closed, and one opened at Ootoocotah instead on the 18th August— *Vide* Board's Procs., 1st Augt. 1874, No. 2,052.
5. Sattiavedoo	1	7	...	...	1	5	2	12	1	7	...	...	3	15	4	22	2	10	
6. Ponnery	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
7. Poodoovoil	...	...	...	...	...	...	...	...	...	...	..	...	1	5	1	5	1	5	
8. Pulicat...	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
9. Madurantakam ...	...	...	2	10	1	5	3	15	..	...	2	10	3	15	5	25	2	10	
10. Ootramerur	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
11. Cheyur...	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
12. Chunambut	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
13. Atcheravak	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
14. Conjeveram	...	...	...	...	1	5	1	5	...	...	...	...	3	15	3	15	2	10	
15. Streeperoomboodoor	...	...	...	...	1	5	1	5	...	...	...	...	2	10	2	10	1	5	
16. Wallajabad	...	...	...	...	...	...	...	...	...	...	...	...	2	10	2	10	2	10	
17. Chingleput	...	...	1	5	1	5	2	10	...	...	1	5	3	15	4	20	2	10	
18. Tiruporoor	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
19. Sadras	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
20. Tirukalicoondrum..	...	...	...	...	...	...	...	...	...	...	...	...	1	5	1	5	1	5	
	4	44	9	45	10	50	23	139	4	44	9	45	35	175	48	264	25	125	
Total for a year...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,168	...	...	

(Signed) R. W. BARLOW,
Collector.

The scheme submitted by the Collector involves additional expenditure to the amount of Rupees 1,500. No funds, however, are available from the allotment for the current year; the Collector can make provision for the requisite outlay in his Budget for next year.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of the Chingleput District.
Copy to the Postmaster General.

Ed. G. A. Turton.

Provincial Services.

Budget Estimate of Receipts for 187 77.

T3

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 1874-75	Estimates 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77	Actuals 1874-76	Estimates 1875-76	Actuals 1876-77	Estimates 1874-75	Actuals 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ganjam	200	200	40	696	600	600	7	10	10	902	810	650	"	200	200	"	"	"
Vizagapatam	100	300	40	71	50	50	13	100	50	184	450	140	"	50	50	"	"	"
Godavery	842	1100	260	74	150	150	4	60	60	920	1300	450	"	600	1000	"	"	"
Kistna	1420	750	160	7	30	20	30	30	30	1457	810	210	397	310	600	"	"	"
Nellore	693	470	150	107	150	150	135	60	200	938	670	500	628	400	700	"	"	"
Cuddapah	851	900	200	81	100	100	9	60	50	941	1050	350	"	"	"	"	"	"
Bellary	1469	800	330	100	50	100	2	150	"	1571	1000	430	306	300	300	"	"	"
Kurnool	692	700	150	98	100	100	16	"	20	806	800	270	"	"	"	"	"	"
Madras	"	"	"	"	"	"	"	"	"	"	"	"	3451	3500	3500	"	"	"
Chingleput	184	220	50	39	60	60	96	"	20	319	280	130	969	700	900	"	"	"
North Arcot	246	300	70	260	500	500	36	50	50	532	850	620	1458	"	1000	"	"	"
South Arcot	982	1000	220	40	150	50	5	20	10	1027	1170	280	650	600	1000	"	"	"
Tanjore	2156	2350	1350	392	600	400	7	80	10	2555	3030	1760	1276	1500	1600	"	"	"
Trichinopoly	632	600	130	130	230	130	234	160	170	996	980	420	212	340	300	"	"	"
Madura	367	400	90	469	900	700	693	260	820	1529	1560	1610	1936	1900	1960	"	"	"
Tinnevelly	668	600	150	190	200	200	111	200	100	969	1000	450	3209	3500	2300	"	"	"
Coimbatore	718	800	180	170	160	160	19	80	80	687	1040	420	"	"	100	"	"	"
Nilgiris	71	60	10	5	10	10	55	50	50	191	120	70	"	"	"	"	"	"
Salem	679	700	150	189	150	300	"	50	50	8[illegible]	900	500	"	100	100	"	"	"
South Canara	758	800	180	504	600	600	6	30	30	1208	1430	810	"	"	"	"	"	"
Malabar	1042	1000	220	462	650	600	141	100	100	1645	1750	920	"	"	"	"	"	"
Government Farm	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	89685	86400	88500
Total	11770	11050	1420	1074	5740	4980	1619	1510	1900	2040	21000	11000	17492	14000	16500	89685	86400	88500

Farm Receipts — 7,829 10,400 10,100
Government grant — 2,000 20,000 20,000
From surplus pound fines — 86,756 56,000 58,400

Budget Estimate of Charges for 1876-77.

| Districts. | 7. Printing. Establishment. Actuals 1874-75 Rs | Establishment. Estimates 1875-76 Rs | Establishment. Estimates 1876-77 Rs | Temporary Establishment. Actuals 1874-75 Rs | Temporary Establishment. Estimates 1875-76 Rs | Temporary Establishment. Estimates 1876-77 Rs | Purchase of Press Materials. Actuals 1874-75 Rs | Purchase of Press Materials. Estimates 1875-76 Rs | Purchase of Press Materials. Estimates 1876-77 Rs | Service Postage Labels. Actuals 1874-75 Rs | Service Postage Labels. Estimates 1875-76 Rs | Service Postage Labels. Estimates 1876-77 Rs | Sadewards and Contingencies. Actuals 1874-75 Rs | Sadewards and Contingencies. Estimates 1875-76 Rs | Sadewards and Contingencies. Estimates 1876-77 Rs | Printing Selections from Records. Actuals 1874-75 Rs | Printing Selections from Records. Estimates 1875-76 Rs | Printing Selections from Records. Estimates 1876-77 Rs | Total. Actuals 1874-75 Rs | Total. Estimates 1875-76 Rs | Total. Estimates 1876-77 Rs | 10. Office Rent. Actuals 1874-75 Rs | 10. Office Rent. Estimates 1875-76 Rs | 10. Office Rent. Estimates 1876-77 Rs | Grant-in-aid to Native Agriculture. Actuals 1874-75 Rs | Grant-in-aid to Native Agriculture. Estimates 1875-76 Rs | Grant-in-aid to Native Agriculture. Estimates 1876-77 Rs | 11. Miscellaneous. District Post Establishment. Actuals 1874-75 Rs | District Post Establishment. Estimates 1875-76 Rs | District Post Establishment. Estimates 1876-77 Rs | Country Stationery & Sadewards. Actuals 1874-75 Rs | Country Stationery & Sadewards. Estimates 1875-76 Rs | Country Stationery & Sadewards. Estimates 1876-77 Rs | Total. Actuals 1874-75 Rs | Total. Estimates 1875-76 Rs | Total. Estimates 1876-77 Rs | Stamping Weights and Measures. Actuals 1874-75 Rs | Stamping Weights and Measures. Estimates 1875-76 Rs | Stamping Weights and Measures. Estimates 1876-77 Rs | Registration of Births and Deaths. Actuals 1874-75 Rs | Registration of Births and Deaths. Estimates 1875-76 Rs | Registration of Births and Deaths. Estimates 1876-77 Rs | 12. Public Works. Petty Construction. Sand Revenue. Actuals 1874-75 Rs | Sand Revenue. Estimates 1875-76 Rs | Sand Revenue. Estimates 1876-77 Rs | Customs. Actuals 1874-75 Rs | Customs. Estimates 1875-76 Rs | Customs. Estimates 1876-77 Rs | Minor Irrigation and Repairs. Minor Department. Actuals 1874-75 Rs | Minor Department. Estimates 1875-76 Rs | Minor Department. Estimates 1876-77 Rs | Total. Actuals 1874-75 Rs | Total. Estimates 1875-76 Rs | Total. Estimates 1876-77 Rs | Government Farm. Actuals 1874-75 Rs | Government Farm. Estimates 1875-76 Rs | Government Farm. Estimates 1876-77 Rs |
|---|---|---

Revenue Department

15

Proceedings of the Board of Revenue
dated 18th January 1876

The Board resolve to
submit to Government the Budget
Estimate of Provincial Receipts and
Charges under their control for 1876-77
with the following observations
in the margin.

1 Printing
2 Stamping weights
and measures
3 Government
Farm Receipts

3

Printing Receipts

Under Printing, Collectors
estimate the receipts for 1876-77 at
Rupees 20,885 which is slightly above
the actuals of 1874-75. But
this amount must be reduced
as under G.O. dated 2nd Septem-
ber 1875 which had not
reached the Collectors when they
submitted

1870-71	25,091	Actuals
1871-72	18,719	"
1872-73	22,254	"
1873-74	20,876	"
1874-75	20,463	"
1875-76	21,000	Sanctioned Estimate
1876-77	20,885	Collrs' Do.
	11,000	Board's Do.

submitted their Budgets; District Gazettes have to be furnished free to village Officers. The amount of subscriptions now received on reduced rates from Village Officers and public servants drawing less than 25 Rupees amount to Rs. 12,400. Of this the Board think that about 10,000 Rupees appertain to subscriptions paid by village officers. The Collectors estimates will be reduced by that sum and the amount fixed at Rs. 11,000.

4 The fees for stamping weights and measures are estimated by Collectors at Rs. 16,700. This is 800 Rs. less than the actuals of 1874-75 but 2700 more than the Estimate for the current year. The Collectors estimates are fair and are accepted except

Fees for stamping weights & measures		
1870-71	11,506	actuals
1871-72	11,908	Do.
1872-73	12,145	Do.
1873-74	13,615	Do.
1874-75	17,492	Do.
1875-76	14,000	Sanctioned estimate
1876-77	16,700	Collrs. Do.
	15,500	Board's Do.

for Tinnevelly where the estimate (3,500 Rupees) will be reduced by 1/3rd to meet the reductions in the scale of fees recently sanctioned, vide Board's Proceedings dated 11th December 1875 No. 3354.

5 The estimate will thus be Rupees 15,500 or 1500 more than the estimate of the current year. In North Arcot it will be observed that the Collector's estimate is much below the actuals of 1874-75. The receipts were large in 1874-75, because the system of stamping weights and measures was introduced for the first time in that year.

The

6 The Superintendent Govern- *Government Farm receipts.*
-ment Farms estimates the re-
-ceipts at Rupees 10,100 for 1876-77
which is 300 Rupees less than
the current year's estimate.
Adding to this, the probable re-
-ceipts from Surplus Pound
Fund collections which
according to the Special
Fund Budget amounts
to Rupees 58,420 and the assign-
-ment of Rupees 20,000 from the
Imperial Revenues, the estimate
amounts to Rupees 88,500 in
round numbers.

1871-72	10,802	Actuals
1872-73	8,949	Do.
1873-74	8,272	Do.
1874-75	7,870	Do.
1875-76	10,400	Sanctioned Estimate
1876-77	10,100	Superintendent's estimate
	10,100	Board's do.

7 *Printing charges.* The Col-
-lector's estimate under this
head

17

head together with the sum
(Rupees 1,000) provided by the
Board for printing selections
from their records amounts
to Rupees 78,620 being about
4,800 more than the current
year's grant and 11,000 Rupees
more than the actuals of
1874-75 as shown below.

1870-71	58,370	Actuals
1871-72	60,419	Do.
1872-73	73,062	Do.
1873-74	70,962	Do.
1874-75	67,536	Do.
1875-76	73,900	Sanctioned estimate
1876-77	78,620	Collrs. Do.
	76,900	Board's Do.

	Actuals 1874-76	Sanctioned Estimate 1875-76	Collectors Estimate 1876-77
	Rs.	Rs.	Rs.
1. Establishment	43,397	44,300	44,296
2. Extra Establishment	672	600	200
3. Purchase of Press material	3,137	10,500	12,400
4. Postage labels & other contingencies	20,330	17,500	20,724
5. Cost of printing selections in the Board's office	"	1,000	1,000
	67,536	73,900	78,620.

8 The estimate under Establish-
-ment is according to the sanctioned
scale

scale and will be fixed at Rupees 44,300 in round numbers.

9. The Collectors of Godavery and South Arcot provide 100 Rupees each on account of temporary establishment. This will be retained on the understanding that no charge should be incurred without the previous sanction of the Board.

10. Press materials. The Collectors provide Rupees 12,400, the current years grant being Rupees 10,500. Although under the Government Order dated 1st September 1875, No. 1303 all Europe made articles are to be obtained on Indent on the Secretary of State, the country made articles alone being purchased here, the

12400
10500
1900

Contingencies
Stationery &c. Rs.
Underwarid 2,050
Service Postage
Labels - 16620
Contingencies 2024
20724

4

TB

the Board believe that provision in the Budget is necessary for the Europe made as well as the country made articles and the entire provision which is for both descriptions will be retained.

Service Postage Labels and other contingencies

11 The Collectors estimate under this head at Rupees 20,724. It consists of the items noted in the margin. The Estimates under the 1st and 3rd items are fair and will be accepted, but that under the 2nd item will be reduced to Rupees 15,000 with reference to the actuals of 1874-75 (Rupees 14,931) and the total estimate under the head adopted at 19,000 in round numbers

numbers as shown hereunder.

	Rs
Item 1	2,000
" 2	15,000
" 3	2,000
	19,000.

The sum of Rupees 2,000 entered for contingencies includes Rupees 1,800 on account of payment of charges for printing the Nilgiris District Gazette in a private press.

12 The provision Rupees 1,000 on account of printing of selections from the Board's records calls for no remark. The amount is the same as that provided for the current year. The total provision on account of printing charges for 1876-77 will thus be Rs. 7,600 or 3,000 more than the current year's grant.

Establishment	46,300
Extra Establishment	200
Purchase of Press materials	19,400
Service Postage Labels	15,000
Contingencies Stationery & Sundries	2,000
Other contingencies	2,000
Cost of printing selections	1,000
	76,900.

Grant

14 5

13 Grant-in-aid to Native Choultries. Under this head Collectors of only six Districts provide Rs 10,475 against Rs 13,777 the actuals of 1874-75, and the current year's estimate of Rs 10,000. The Collector of North Arcot will explain why no provision was made for the current year, and how Rs 1281 came to be expended in 1874-75 without any provision in the Budget, and the Collector of Salem will state why no provision was made for the current year or for 1876-77, while there was expenditure in 1874-75. The Commissioner of Nilgiris will state why a smaller provision is entered for 1876-77 than that

Districts	Actuals 1874-75	Sanctioned Estimate 1875-76	Collectors Estimate 1876-77
	Rs	Rs	Rs
1 Bellary	2,050	2,376	2,050
2 North Arcot	1,281	"	1,281
3 South Arcot	1,239	1,240	1,240
4 Tinnevelly	744	744	744
5 Coimbatore	5,040	5,148	5,040
6 Nilgiris	360	492	120
7 Salem	3,063	"	"
Total	13,777	10,000	10,475

Years	Actuals	
1870-71	10,092	Actuals
1871-72	10,032	Do
1872-73	12,540	Do
1873-74	9,844	Do
1874-75	13,777	
1875-76	10,000	Sanctioned Estimate
1876-77	10,475	Collectors Estimate
	10,000	Boards Estimate

that for the current year. Meanwhile the current year's grant - ie - 10,000 Rupees will be repeated for 1876-77.

District Post. 14 The provision made by Collectors under this head amounts to Rupees 1,16,720 as shewn in the margin, while the total assignment made by the Government of India including that recently sanctioned for the Bhadrachelam and Rekhapalli Talugs in Godavery is only Rupees 1,08,630. Under orders of Government this amount is not to be exceeded.

Establishment	1,12,352
Contingencies	3,743
Petty Construction and repairs	625
	1,16,720

Establishment 15 The sanctioned scale and the provision made by the Collectors are as shewn below

Districts	Sanctioned scale	Amount proposed by the Collector
	Rs	Rs
Ganjam	3,288	3,288
Vizagapatam	10,476	9,888
Godavery	8,224	8,228
Kistna	8,232	8,232
Nellore	8,521	8,478
Cuddapah	3,492	3,312
Bellary	8,536	8,556
Kurnool	3,792	3,792
Madras	"	"
Chingleput	1,848	3,168
North Arcot	8,040	7,908
South Arcot	5,280	7,764
Tanjore	5,046	5,004
Trichinopoly	5,260	3,914
Madura	5,562	8,382
Tinnevelly	5,292	6,000
Coimbatore	3,600	4,360
Nilgiris	"	"
Salem	4,254	4,266
South Canara	3,153	3,072
Malabar	5,869	4,740
Total	10,7784	1,12,352

16 It is not clear why some Collectors have proposed less than the sanctioned estimate. The estimates will however be taken as given

given by the Collectors where they are less than the sanctioned scale as they probably represent the correct cost of the establishments actually entertained at present. The Collector of Vizagapatam explains that the decrease is due to the abolition of certain Post offices. All Collectors will be requested to report the cost of present sanctioned strength as it stood on the 1st January 1876 quoting the authority under which the establishment is entertained.

17. As regards the Districts where an increase is provided for, the Board will notice each case separately.

Coimbatore Increase Rs 760 } The cause of the increase is not explained. It will therefore be disallowed.

Tinnevelly Increase Rs 708 S. Arcot Increase Rs 2484 } The Collectors state that the increase is provided for

for certain improvements under consideration. No special reports having been received on the subject, the increase will be disallowed. The Collector of South Arcot promises to submit a report if the provision is retained, but the Board can allow no provision without a previous report and sanction.

Chingleput Rs 1215 } The increase provided
Madura Rs 2800 } is with reference to the Board's Proceedings noted in the margin. Copies of which are herewith forwarded. The increase is necessary and will be retained. The revisions above made reduce the provision to Rupees 10,8400.

Contingencies. 18. The provision made by the Collectors, the actuals of 1874-75, the sanction for the current year, and the amount the Board would propose are shewn below

Chingleput Rs 1215 Sept 15th 1875 No 2517
Madura do— 24 August 1875 No 2385 & 6th Sept do. No 2524. dated 15th October 1875

below. The Board have provided a larger sum for 1876-77 than that sanctioned for the current year, as many of the letter peons have to be provided with Belts and Badges - vide Board's Proceedings, dated 19 June 1875, No 1695.

	Districts	Actuals	Sanctioned Estimate	Proposed by the Collector	Proposed by the Board.
1	Ganjam	12	22	50	50
2	Vizagapatam	49	100	150	100
3	Godavery	169	225	350	200
4	Kistna	156	80	185	180
5	Nellore	142	60	500	200
6	Cuddapah	931	20	31	30
7	Bellary	67	36	100	100
8	Kurnool	42	80	88	80
9	Madras	"	"	"	"
10	Chingleput	57	60	60	60
11	North Arcot	61	210	198	100
12	South Arcot	242	203	496	300
13	Tanjore	137	170	200	150
14	Trichinopoly	11	20	20	20
15	Madura	73	20	300	200
16	Tinnevelly	541	150	250	250
17	Coimbatore	388	40	140	140
18	Nilgiris	"	"	"	"
19	Salem	31	300	300	200
20	South Canara	371	120	125	120
21	Malabar	743	90	200	200
	Total	4163	2,000	3743	2,680

the

22 8

19 The total provision made under District Post amounts to Rs - pecs 111,700. This is only Rs 307, more than the assignment made by the Government of India on account of this item

Establishment	108400.	
Contingencies	2680.	
Tappal Huts provided under P.W. vide Para 620		
	111700	

The Board will note the amount

1869-70.	103,509	actuals
1870-71.	101,609.	—do—
71-72.	94,097	—do—
72-73.	926,63	—do—
73-74.	921 15	—do—
74-75.	96,669	—do—
75-76.	107,700	Sanctioned Estimate.
76-77.	116095	Collector —do—
Deduct the amount under P.W.	108,630	Board's —do—
	620	
Remainder	108010	

(* These sums do not include the expenditure on account of Tappal Huts).

of the assignment & will see that the small saving in the Sanctioned scale is met by the non-appropriation of Savings which will accrue as District post lines and offices are abandoned by the Imperial Post. They do not see their way to making the reduction

reduction in the details for districts. The District post is at present administered as a feeder to the imperial post, and to develop correspondence until the office become self-supporting when they are converted into imperial post offices. This is a service which was not in the view of the old district post, and however beneficial is not one which the Government is bound to continue to render under the decentralization scheme. The Board submit that the Sanigo could be

be usefully expended on local roads, for which the grants-in-aid in 1876-7, have been evidently more than 3 lacks.

Office Rent. To the Collectors Estimate (Rupees 13206)

	actuals 1874-5.	Provision now made for 1876-7.	on account of
× Vizagapatam	7	150.	Office Rent
Kistna	9	1250.	
© Nellore	160.	800.	Exceeds the
Cuddapah	9	400	actuals of
			1874-75. and

1870-71.	9783 actuals		the current years
71-72.	10482 —do—		Estimate by Rup-
72-73.	16,787 —do—		-pees 2131. and Rup-
73-74.	160,66 —do—		-pees 1706 respect-
74-75.	11,075 —do—		-ively. The increase
75-76.	11,500.	Sanctioned Estimate	which is mainly in
76-77.	13,206.	Collectors Estimate	noted in the margin
	13,000	Board-do-	
	the Districts		is

is stated to be chiefly due to the necessity of renting new buildings owing to the dilapidated condition of those now occupied. The Board considers that on the whole a provision of Rs 13 000 will be sufficient for 1876-77.

21. The Collector's estimate for 1876-7, is Rs 10,146, the receipts per contra being Rupees 15,500. The estimate will be accepted at Rs 10,200.

Manipuri weights and measures.

1870-71.	4663	Actuals
71-72.	5297	do
72-73.	5405	do
73-74.	6033.	do
74-75.	10,036	do
75-76	8300.	Sanctioned Estimate.
76-77.	10146	Collector's estimate.
	10,200	do

Registration of Births and deaths.

22 The Collector's estimate of

of Rupees 12005 for 1876-77, on account of the Establishment entertained for the registry of the vital statistics and contingencies in connection therewith is slightly in excess of the current year's Estimate and also the actuals of 1874-75. The current year's grant viz Rupees 11,800 will be repeated for 1876-77.

Encouragement of agricultural Implements and Rain Gauges.

23. There having been no expenditure under these heads for the past two years no provision

is made for these.

Public Works. 24 The

Land Revenue.

	1869-70.	4619 ✓ actuals
collection provision	70-71.	2225. ✓
under Land Revenue	71-72.	5084. ✓
will be reduced	72-73.	4484. ✓
to Rupees 7000,	73-74.	5789. ✓
vide reference to the	74-75.	6830. ✓
	75-76.	8000. ✓ Sanctioned estimate
actuals of past years.	76-77.	7892. ✓ Collection 7000. ✓ Board's

Customs.

Public Works.

		Rs	
25			
Of the amount	1869-70.	1612	actuals
of Rupees 21991,	70-71.	4521.	✓
estimated under	71-72.	1159.	✓
Customs, Rs 210,20.	72-73	12,838.	✓
appertain to the	73-74.	4131.	✓
two Districts of Guntoor	74-75.	7087.	✓
Nellore and Tanjore. The provision	75-76	3000.	✓ Sanctioned estimate
	76-77.	21991.	✓ Collection
		17,330.	✓ Board's

25 11

made in the former is for the following works:

		New Works.	Repairs	Total.
1.	Police Huts	9680—	482.	10,162.
2.	Arrears of the Customs officials	2777	310	3087.
3.	Cutcheries, gate Sheds &c	2504.	364.	2868.
4.	Cost of Supervision	748	58	806
		15709.	1214.	16,923.

The provision for repairs calls for no remark — as regards new works, the provision under item I. has been made in the reference to Government Order 10th July 1875, No. 1456. Financial Department

That

That under No: 2 is partly Rs (1131) for works already commenced, but not yet completed, and partly (Rupees 1646) for new substantial buildings which the Collector proposes should be erected in the place of tem-porary sheds. The provision will be retained, subject to the orders of Government as tem-porary sheds cost a great deal annually, and the construction of strong and substantial buildings will be more economical in the long run. Item No: 3 includes Rs 1250 pro-vided for building a new Sayer Cutcherry at Valdavoor. The necessity for the work is not disputed, and the amount will be struck out & with the proportionate cost of supervision included under Item IV.

26. In Tanjore the Col-lector provides as follows:-

	New works	Repair	Total.
1. Office buildings.	3,348	249	3,597
2. Police huts.	210	.	210
3. Pundals.	185	105	290
	3,743	354	4,097

The Collector has not ex-plained the necessity for new office buildings; the amount will be struck out.

27. The provision made by other Collectors is fair and will be allow-ed to stand.

	New Works	Repairs	Total
Godavery.	150	150	300
Kistna.	.	50	50
Tinnevelly.	.	21	21
South Canara.	.	100	100
Malabar.	.	500	500
	150	821	971

28. The total amount which will be provided under Customs is thus Rupees 17,330.

The provision made for Toppal huts is Rupees 625 as shown in the margin which will be taken at 620 in round numbers.

Madura.	400
S. Canara.	25
Malabar.	200
	625.

1873-74. 95	Actuals.
74-75. 468.	Do
75-76. 300.	Sanctioned estimate
76-77. 625	Allotment do
620.	Board's Probable

29 The amounts allowed by the Board for Public Works under the usual items is Rupees 24,950 as shown below:-

	Rs.
Land Revenue	7000
Customs	17,330
District Toppal huts	620
	24,950

The above sum exceeds

the assignment made by the Government of India for Public Works by Rupees.

Land Revenue. Assignment.	6,000
Customs	2,000
Minor Departments	2,500
For Bhadrachalam & Rapapully. vide G.O. dt. 7th Oct. 1875 No. 1968.	523.
	11,023

13,927. The increase is chiefly under Customs, the greater portion of which is due to the extraordinary provision made for Police huts in South & rest under the orders G.O. 16th July 1875 of Government No. 1456. F.D.

Government Farms.

30. The charges under this head are estimated at Ru-

Rupees. 41,968 as detailed below:—

	Actuals 1874-75.	Sanctioned estimate for 1875-76.	Revised estimate for 1875-76.	Estimate for 1876-77.
1. General provision—	18,190	18,700	18,714	19,054
2. Experimental farms & model farms—	13,979	13,600	13,464	14,054
3. Implement Workshop.	2,120	2,700	1,950	2,700
4. Educational.	3,010	2,700	2,394	2,110
5. Estate improvements.	4,856	4,000	8,225	4,050
	42,155	41,700	44,747	41,968

The estimate on the whole is fair and is accepted in round numbers at Rupees. 42,000.

It includes the annual increments

28 14

increment allowed to the salaries of Mr. Benson and overseers of the farms under the orders noted in the margin. The receipts estimated under this head are for the same exceptions now provided for.

(1. G. of 3rd March 1874 No. 290. & 18th Dec. 1873 No. 1456.)

Agricultural Exhibitions.

31. The sum of Rs. 21,000 provided for agricultural exhibitions in the Famine Budget of charges has to be transferred to Provincial Services under G. O. dated 8th Decem. 1875 or No. 2403. It is observed that the Government of India has only assigned Rs. 5,000 for this purpose. The excess may be provided from the Surplus Fund Collections transferred to Government Farms.

Ad-

32. Adverting to G. O. dated 27th Dec: 1875 No. 2514. F. D. the Board beg to state that the instructions therein conveyed will be attended to in the Budget of 1877-78. For 1876-77 the necessary amounts will have to be provided for by the Accountant General as hitherto as the Collectors have not included the items in their estimates and the Board have not acted to go upon.

33 The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs.

	Items	Actuals of 1874-75	Estimates sanctioned for 1875-76	Collector's estimate for 1876-77	Board's estimate for 1876-77
		Rs	Rs	Rs	Rs.
Receipts.	Printing.	20,463	21,000	20,886	21,000
	Fees on Stamps weights & measures	17,492	14,000	16,700	15,500
	Government Farms.	89,585	86,400	88,520	88,500
Charges.	Printing	67,536	73,900	78,620	76,900
	Grant-in-aid to native chowkeys	13,777	1,0000	10475	1,0000
	District Post	96,667	1,07,700	1,16,096	1,08,010
	Office rent	11,075	11,500	13,206	13,000
	Stamping weights & measures	10,636	8300	10,146	10,200
	Registration of Births & Deaths.	11,197	11,800	12,005	11,800
	Public Works	14,385	11,300	30,508	24,950
	Government Farms	42,156	41,700	41,968	42,000
	Agricultural exhebitions.	.	.	.	5,000

1,01,860

True Extract/

J. Evans
Ag Secretary

To
The Secretary to Government R. D. with

15

with Budget Statements and copies of Board's Proceedings dated 15th September 1874 No. 2617 and 24th August 1875 No. 2385, and 9th September 1875 No. 2524.

C. S.

Financial Dept

16

Financial Department.

30

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~ Proc.
of the Board of Revenue
dy 18th January 1876.

Order thereon. 20 January 75. No 122.

The Board of Revenue submit the Provincial Services Budget Estimates of Receipts and Charges under their control for the year 1876-77.

2. The Receipts from the following sources amount in the aggregate to Rs 1,15,000.

"Printy."	Actuals for 1874-75	Estimate for 1875-76	Estimate for 1876-77
	Rs	Rs	Rs
Subscription to Dt Gazettes	14,770	14,050	4,120
Private work done by Govt Presp.	4,074	5,440	4,980
Sale of Acts & Books	1,619	1,510	1,900
	20,463	21,000	11,000
Fees for stamping weights & measures	17,492	14,000	15,500
Government Farms	89,585	86,400	88,500
Total	1,27,540	1,21,400	1,15,000

No 281

This and the 1876 Proceedings of the Board of Revenue

Rupees & Fasly 1285-No 188/89.
" - 6 @ August — 80-87.
" - 11 @ July — 72-72.
" - 7 @ October — 50-54.
" - 1/24 @ December — 154-150. Dated 18 January 1876.

Rec'd 18/1
Sent 19/1
Rec'd 15.

No 1817

Returning with accounts & remarks & enquiries Respecting Printing & Stamps & Weights & Measures for 1876-77.

No 1819

2. There is a decrease of no less than Rs 10,000 in the anticipated receipts under the head of Printing, consequent on the Order of Govt., Revenue Department dated 2nd September 1875, directing that District Gazettes shall be furnished gratis to Village officers. The receipts under "Fees for stamping weights and measures," though less than the actuals for 1874-75, are larger than the estimates for 1875-76 by Rs 1,500. The receipts in connection with Govt. Farms are made up of the following items:-

Farm

+ applications not yet settled

31 17

Farm receipts	Rs 10,100
Govt. grant	" 20,000
From Surplus Pound Fund	" 58,400
	Rs 88,500

They exceed the estimate for 1875-76, but are less than the actuals for 1874-75 by Rs 1,085.

3. From the abstract given above it appears that the actuals against "Private work done by Govt. Press" during 1874-75 amounted to Rs 4,074. From the estimate submitted by the Superintendent of the Govt. Press, the receipts credited to the same head during that year were Rs 1,723, amounting

amounting together to Rs 5,797, whereas in the Accountant General's final Account for March 1875, the receipts from "Private work done by Govt. Press" is entered at Rs 4,114. He will explain the cause of difference.

4. The estimate of Receipts is passed for Rs 1,15,000.

5. The charges which amount to Rs 3,01,860 are as follow, viz:—

	Actuals for 1874-75	Estimates for 1875-76	Estimates for 1876-77
	Rs	Rs	Rs
Printing	67,536	73,900	76,900
Grants in aid to Native Chattrums	13,777	10,000	10,000
District Post Establishment	96,667	1,07,700	1,08,010
Office rent	11,075	11,500	13,000
Stamping weights & measures	10,636	8,300	10,200
Regn of births & deaths	11,197	11,800	11,800
Public Works	11,385	11,300	24,950
Govt Farms	42,156	41,700	42,000
Agricultural Exhibitions	—	—	5,000
Total	2,66,829	2,76,200	3,01,860

6. The actual charge as per accounts of the Accountant General under Printing = "Collectorate Papers" = is Rs 73,943, or Rupees 6,407 in excess of the amount given by the Board of Revenue as the expenditure for the period. It is desirable that in future the Accountant General should communicate to the Board of Revenue the actual expenditure for each year of the services under their control to enable them either to adopt the "actuals", or to explain any difference between the figures obtained from their own accounts

and

× Rs. 67536.

and those of the Accountant General respectively, which for convenience of reference are quoted below.

	Board's figures	Accts Genl's	Difference
	Rs	Rs	Rs
Printing for 1876-75 —			
Establishment —	44,069	44,068	-1
Purchase of materials and stock —	3,137	8,903	+5,766
Service Postage labels &c & Contingencies —	—	14,932	+ 642
	20,330	6,040	
	67,536	73,943	6,408
		Net	6,407

7 It is obvious from these figures that the difference arises on the items of Materials and Stock. Still it is necessary on the submission of Estimates to Govt that the Expenditure should, as far as possible, be correctly shewn to admit of their

their determining upon the assignment to be made for the coming year. The Govt whilst agreeing with the Board that provision should be made in the Estimate, for the value of Press materials to be obtained from England are unable to pass a larger sum for the purpose than Rs 10,500, equivalent to the grant for the current year and Rs 1,597 over the Actuals as given by the Accountant General for 1874-75. The cost of printing Selections will be allowed to stand. The charge for 1876-7, will be fixed at Rs 75,000 or Rs 1,100 in excess of the grant for the current year

8. "Grant-in-aid to Native Countries"

Choultries" - Rupees 10,000
This item is of the same amount as the grant for 1875-76, but less than the Actuals, as given by the Board by Rs 3777. The explanations of the Collectors of Trichinopoly and Salem and the Commissioner of the Nilgiris on the points noticed by the Board should be submitted for the information of Govt. The sum of Rs 10,000 is, it is observed, to be disbursed in the following Districts.

Bellary	Rs 2,376
South Arcot	" 1240
Tinnevelly	" 744
Coimbatore	" 5,148
Nilgiris	" 492
	Rs 10,000

9. "District Post Establishment" - Rs 1,08,010.

The

Rs 13,777

31

The Governor in Council concurs in the views expressed by the Board on the Collectors Estimates, and on the understanding mentioned in para 19 approves the admission into the Budget of Rs 1,08,010 for 1876-7. The actual charge in 1874-75, according to the Accountant General was Rs. 97,662 against Rs. 96,667 given by the Board. All savings under this head are appropriated for the purposes included under "Provincial Services" - Roads being one of them.

10. - Office rent - Rs 13,000 - The grant for this purpose for the current year is Rs 11,500 and the actuals, according to the figures given in para 20

of

of the Board's Proceedings amount to Rupees 11,075 -

The Board's Estimate for 1876-7 is accepted for the reasons stated by them

11 - "Stamping weights and measures" - Rupees 10,200 -

The charge is less than the Estimated Receipts by Rupees 5,300 and is passed.

The charge in 1874-5 is shewn by the Accountant General to be Rs 10,040 or Rs 4 in excess of the figures given by the Board. The provision for 1876-7 exceeds this amount by Rs 160.

12 "Registration of Births and Deaths" - Rupees 11,800.

This charge is of the same amount as the grant for 1875-6 but exceeds the actuals for 1874-5 by Rupees 602. The

× Rs 15,500

× Rs 11,198

35 N

The Excess is small and necessary, and is sanctioned.

12. No provision has been made for the transmission of Agricultural Implements and Rain Guages, as no Expenditure has been incurred for the purpose during the last ten years -

13 - "Public Works" - Rs 24,950 -

This is distributed under the following heads - viz:

Land Revenue — Rs 7000
Customs — " 17,330 -
Minor Departments - " 620 -

The Board's explanations for these charges are accepted, and Rs 24,950 passed for entry in the Budget. The Board of Revenue will be requested to call for plans and Estimates for the

"Substantial"

"substantial buildings" which the Collector of South Arcot proposes to erect in lieu of temporary sheds and submit them to Govt. in the Revenue Dept for sanction.

14 "Government Farms" Rs 42,000- Of this amount, Rs 20,000 are chargeable to Provincial Services, the balance will be met from the Surplus Pound Fund.

15- "Agricultural Exhibitions" Rs 5000- This is in accordance with the grant transferred from Imperial Revenues.- The Board ~~say~~ submit that Rupees 21,000 have been provided in the Revenue Budget for Exhibitions.- The difference, (Rupees 16,000) if required during the year, may, as suggested

suggested by the Board, be met from the balance available under Government Farms.

16. The Accountant General will Comply with the ~~remark~~ ~~reports~~ ~~reports~~ by the Board in para 32.-

17. With these remarks, the Governor in Council passes the following items for inclusion in the Provincial Services Budget for 1876-7.

Receipts

Receipts

Printing — Rs	11,000
Fees for Stamping Weights and Measures	15,500
Government Farms	88,500
Rupees	1,15,000

Charges

Printing — Rs	75,000
Grants in aid to Native Chiefships	" 10,000
District Post Establishment	" 1,08,010
Office rent	" 13,000
Stamping Weights & Measures	" 10,200
Registration of Births and Deaths	" 14,800
Public Works	" 24,950
Government Farms	" 42,000
Agricultural Exhibitions	" 5000.
Rupees	2,99,960

E.B.

E.

Desp 25/11/76

- The Revenue Dept 11
- " Board of Revenue 14
- " Accountant General 6

20

40 50

E.A. 19/1/76

Govt. of {1876} Madras.

Financial

To

Dated 20 Sept 1876, No. 122

Recd.

Nos. 189-90

Provincial Services Budget Estimate for 1876-77 submitted by the Board of Revenue, reviewed.