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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Financial

DEPARTMENT

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256
1

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

24th December 1881, No. 2506.

Budget Estimates.

Read the following paper:—

Proceedings of the Board of Revenue, dated 9th December 1881, No. 3169 [Current No. 3416].

THE Board resolve to submit to Government the budget estimate for 1882-83 of Provincial Receipts and Charges under their control, excepting Government farms, for which a separate estimate has been forwarded.

2. The items of receipt are—

- (a) Printing,
- (b) Stamping weights and measures,
- (c) Sale proceeds of skins, &c., of wild animals,
- (d) Sale of old materials,
- (e) Savings and refunds, and
- (f) Miscellaneous.

3. *Printing.*—The Collector's estimates under this head amount to Rs. 31,990 against Rs. 30,387, the actuals of 1880-81,

and Rs. 25,600, the sanctioned estimate for the current year. The actuals of 1880-81 show a large increase compared with the figures for previous years. This is due to the fact that from the latter part of the year 1879-80, printing work done for Local Fund Boards, Municipalities, Court of Wards and Special Funds has been charged for as in the case of private work. The Collector's estimate for 1882-83 is Rs. 1,235 less than the regular estimate for 1881-82, and no reason being given for the reduction the Board have raised the estimate to Rs. 33,000 as shown below. The estimate will, however, require to be modified, if the suggestion of the Board contained in their Proceedings, dated 11th November 1881, Miscellaneous No. 9818, not to charge for work done for estates under Court of Wards, &c., be approved.

Items.	Actuals of 1880-81.	ESTIMATE FOR 1881-82.		ESTIMATE FOR 1882-83.	
		Sanctioned.	Regular.	Collector's.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Subscription to District Gazettes	4,378	5,900	4,600	4,730	4,600
2. Sale of Acts, Books, &c.	4,903	3,000	4,228	4,140	4,200
3. Private work done by Government Press	20,700	16,100	23,936	22,500	23,700
4. Miscellaneous	406	600	471	620	500
Total ..	30,387	25,600	33,235	31,990	33,000

Actuals of 1876-77	...	RS.
Do. of 1877-78	...	20,882
Do. of 1878-79	...	19,431
Do. of 1879-80	...	17,830
Do. of 1880-81	...	18,711
Sanctioned Estimate for 1881-82	...	15,386
Regular Estimate reported by Collectors and adopted by the Board for 1881-82	...	17,800
Collector's Estimate for 1882-83	...	16,726
Board's do.	...	17,300
Board's do.	...	16,300

4. *Fees for stamping Weights and Measures.*—The receipts under this head are estimated by Collectors at Rs. 17,300, which is Rs. 1,900 more than the actuals of 1880-81, but Rs. 500 less than the sanctioned estimate. The increase compared with the actuals of 1880-81 is chiefly in the districts of North Arcot, Madras, and Malabar. The increase in North Arcot is Rs. 1,125, and the reason assigned is that in 1880-81 stamping operations were restricted to the actual requirements of the several taluks and divisions. The Collector evidently means that in 1882-83 operations are likely to be conducted on a more extended scale. No special reason being given for such an assumption, the Board would reduce the estimate by Rs. 1,000. In Madras the increase anticipated (Rs. 485) is the result of the enhancement of the stamping fee from 6 to 9 pies, Board's Proceedings, dated 7th July 1881, No. 6582. In Malabar no reason has been assigned for the provision made (Rs. 500); there were no receipts in 1880-81. Probably it is intended to introduce stamping operations; the amount will therefore be retained.

5. Under the other items of receipts, the probable collections of 1881-82 are estimated at Rs. 6,410, and the estimate for 1882-83 at Rs. 5,295, against Rs. 3,600, the sanctioned estimate, and Rs. 5,844, the actuals of 1880-81. The increase in the regular estimate is not explained by Collectors. The Board have therefore altered the estimates as shown below:—

Items.	Actuals of 1880-81 as reported by Collectors.	ESTIMATE FOR 1881-82.			ESTIMATE FOR 1882-83.	
		Sanctioned.	Collector's Regular.	Board's Regular.	Collector's.	Board's.
1. Sale proceeds of skins, &c., of wild animals	RS. 1,680	RS. 1,400	RS. 2,282	RS. 1,700	RS. 1,600	RS. 1,700
2. Sale of old materials	1,979	1,020	2,196	1,900	1,760	1,900
3. Savings and refunds	20	330	50	50	70	50
4. Miscellaneous	2,165	850	1,882	1,850	1,865	1,850
Total ..	5,844	3,600	6,410	5,500	5,295	5,500

6. The estimates furnished by Collectors under item 4 for 1882-83 are noted in the margin. The provision made in Cuddapah and South Canara and a portion of that made in Kistna, viz., Rs. 80, is on account of the sale-proceeds of Gopal Doss' tables ordered to be credited to this head in G.O., dated 17th August 1880, No. 1570. The amount entered against Tinnevely is stated to represent the fees collected at the Virudupati bungalow. It is observed that the receipts and charges of this bungalow have been ordered to be transferred to the Public Works Department from 1879-80 in G.O., dated 28th October 1879, No. 2046, Financial Department. The Board see no occasion for the retention of this item, and the amount has therefore been struck out. Other Collectors have not explained the nature of the receipts estimated by them under this head, though they have been repeatedly directed to give full particulars. Similar omissions should be guarded against in future. Rs. 300 estimated by the Collector of Coimbatore evidently represents the rent of the Podanur bungalow (*vide* G.O., dated 15th January 1881, No. 104 W).

Collector's Estimate for 1882-83.	RS.
Ganjam	10
Godavari	20
Kistna	120
Nellore	100
Cuddapah	100
Chingleput	50
North Arcot	1,000
Trichinopoly	20
Tinnevely	35
Coimbatore	300
Salem	50
South Canara	10
Malabar	50
Total	1,865

2506/2

Actuals of 1876-77	...	RS. 70,722
Do. of 1877-78	...	1,03,690
Do. of 1878-79	...	1,02,240
Do. of 1879-80	...	90,351
Do. of 1880-81	...	84,004
Total	...	4,51,007
Average	...	90,201
Sanctioned Estimate for 1881-82	...	93,000
Regular Estimate for 1881-82 as adopted by Board	...	87,500
Collector's Estimate for 1882-83	...	80,796
Board's do.	...	88,000

7. *Printing Charges.*—The provision made by Collectors under this head is Rs. 80,796. Adding to this Rs. 1,000 for printing selections from the Board's records, Rs. 5,000 for printing the annual volume of Trade and Navigation Accounts, and Rs. 3,000 for printing District Manuals, the total amount required is Rs. 89,796. The Board will fix the estimate at Rs. 88,000 for the reasons detailed below:—

Items.	Actuals of 1880-81.	ESTIMATE FOR 1881-82.		ESTIMATE FOR 1882-83.	
		Sanctioned	Board's Regular.	Collector's.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Establishment	45,184	44,500	45,000	45,364	45,000
2. Temporary Establishment	...	1,500	1,500	772	1,500
3. Purchase of Press Materials	...	12,500	12,000	13,900	13,900
4. Official Postage	28,684	16,000	14,500	14,750	12,600
5. Miscellaneous	...	7,500	5,500	6,010	6,000
6. Printing Selections, Trade Volume and District Manuals.	10,136	11,000	9,000	...	9,000
Total	84,004	93,000	87,500	80,796	88,000

8. *Item 1.*—The cost of the sanctioned scale, including the amount recently sanctioned for Tanjore (G.O., dated 17th August 1881, No. 2157, Revenue Department,) is Rs. 44,736, which has been adopted at Rs. 45,000, in round numbers.

Godavari	...	RS. 100
Kistna	...	200
Kurnool	...	132
South Arcot	...	100
Tanjore	...	240
Total	...	772

9. *Item 2.*—The Collectors of the Districts noted in the margin have provided Rs. 772 on this account. Owing to the frequent applications made for temporary establishments, the Board have repeated for the ensuing year the sanctioned grant for the current year.

	Sanctioned Grant.	Collector's Estimate for 1882-83.
	RS.	RS.
Vizagapatam	700	500
Bellary	2,000	1,500
Tinnevely	1,500	1,000
South Canara	600	400
Malabar	1,500	1,000

10. Under Official Postage the Collectors of five districts* only provide for smaller sums than the sanctioned grants. All the other Collectors repeat the sanctioned grants or provide for an increase. Considering that the Gazettes will be issued monthly instead of fortnightly, there ought to be a decrease in the charge for postage. Making allowance for the possibility of an increase in bulk owing to the longer interval in publication, and that it may be found necessary to issue supplements, the Board think that the Collector's total estimates may be reduced by Rs. 2,150.

11. Of the amount provided under Miscellaneous, Rs. 3,500 is for the cost of printing the Nilgiri District Gazette, &c., at a private press. The nature of the charges, for which provision has been made in the other districts, has not been explained, and Collectors are again requested to guard against such omissions in future.

12. *Item 6.*—The decrease in this item is due to the reduction of the bulk of the Trade Volume under instructions from the Government of India, and consequent saving in printing charges.

13. *District Post.*—The Collector's estimates amount to Rs. 1,12,247. Adding

	RS.
Actuals of 1877-78 ...	1,24,297
Do. of 1878-79 ...	1,12,760
Do. of 1879-80 ...	1,06,701
Do. of 1880-81 ...	1,07,465
Total ...	4,51,223
Average ...	1,12,806

	RS.
Sanctioned Estimate for 1881-82 ...	1,08,630
Regular do. do. ...	1,11,730
Collector's do. for 1882-83 ...	1,12,247
Board's do. do. ...	1,13,438

Districts.	Collector's Estimate.	Postmaster-General's Apportionment.
	RS.	RS.
Ganjam ...	6,866	6,866
Vizagapatam ...	11,735	9,935
Godavari ...	7,760	7,046
Kistna ...	7,976	7,976
Nellore ...	7,526	7,526
Cuddapah ...	3,212	3,212
Bellary ...	8,036	8,036
Kurnool ...	3,900	3,800
Chingleput ...	3,170	3,170
North Arcot ...	7,286	7,286
South Arcot ...	5,366	5,294
Tanjore ...	5,150	5,150
Trichinopoly ...	3,854	3,854
Madura ...	8,360	8,360
Tinnevelly ...	4,752	4,752
Coimbatore ...	4,100	4,100
Nilgiris ...	720	720
Salem ...	4,358	4,358
South Canara ...	3,424	3,374
Malabar ...	4,796	4,796
Postmaster-General ...	1,980	1,980
Reserve ...	...	505
Total ...	1,14,227	1,12,086

Offices, who considers the increase necessary. There are no savings in this district to meet the additional charge; the provision will, however, be retained. The increase of Rs. 50 in South Canara will be struck out, as no explanation has been furnished. Thus by the Government of India, *plus* the provision for the Maliah post in Ganjam, by Rs. 1,352, but the Board trust that the Government will be pleased to sanction this small increase.

	RS.
Actuals of 1876-77 ...	11,523
Do. of 1877-78 ...	12,096
Do. of 1878-79 ...	10,910
Do. of 1879-80 ...	10,536
Do. of 1880-81 ...	10,741

Total ... 55,806
Average ... 11,161

Sanctioned Estimate for 1881-82 ...	11,800
Regular do. do. ...	11,665
Collector's Estimate for 1882-83 ...	11,830
Board's do. do. ...	11,800

14. *Registration of Births and Deaths.*—The Collector's estimates amount to Rs. 11,830 and will be adopted in round numbers at Rs. 11,800, which is also the sanctioned estimate for the current year.

	RS.
Actuals of 1876-77 ...	12,420
Do. of 1877-78 ...	15,422
Do. of 1878-79 ...	13,540
Do. of 1879-80 ...	15,843
Do. of 1880-81 ...	14,109
Total ...	71,334
Average ...	14,267

15. *Stamping Weights and Measures.*

—The estimated charges are shown below in comparison with the estimated receipts.

Sanctioned Estimate for 1881-82 ...	16,300
Regular do. do. ...	15,943
Collector's do. for 1882-83 ...	16,012
Board's do. do. ...	15,000

Districts.	Board's Estimate of Receipts.	Collector's Estimate of Charges.	Board's Estimate of Charges.
	RS.	RS.	RS.
Vizagapatam ...	50	50	50
Godavari ...	300	330	300
Kistna ...	900	750	750
Nellore ...	750	550	550
Cuddapah ...	750	750	750
Bellary ...	300	320	300
Kurnool ...	600	600	600
Madras ...	1,500	1,178	1,200
Chingleput ...	1,000	730	730
North Arcot ...	1,500	2,500	1,500
South Arcot ...	900	820	820
Tanjore ...	1,550	1,550	1,550
Trichinopoly ...	400	400	400
Madura ...	1,900	1,834	1,850
Tinnevelly ...	2,000	2,000	2,000
Coimbatore ...	600	600	600
Salem ...	800	800	800
Malabar ...	500	250	250
Total ...	16,300	16,012	15,000

The charges estimated by the Collectors of Godavari, Bellary, and North Arcot are in excess of the receipts estimated by the Board. The estimates of charges in these districts will therefore be reduced to the amounts of receipts, and the estimates of the other Collectors accepted with slight alterations to round the figures.

16. *Agricultural Exhibitions.*—Proposals from Tinnevelly and from the Superintendent of Government Farms for holding Agricultural Exhibitions are now under the consideration of the Board. Collectors have made no provision for exhibitions; the Board will provide Rs. 10,000.

17. *Rent of Revenue Buildings.*—

	RS.
Actuals of 1876-77 ...	12,732
Do. of 1877-78 ...	10,670
Do. of 1878-79 ...	12,300
Do. of 1879-80 ...	17,545
Do. of 1880-81 ...	18,874
Total ...	72,121
Average ...	14,424

Sanctioned Estimates for 1881-82 ...	14,000
Regular do. do. ...	11,738
Collector's do. for 1882-83 ...	15,472
Board's do. do. ...	15,500

The Collector's estimates, including Rs. 3,750, the estimated rent of buildings occupied by the Salt Department, amount to Rs. 15,472, which the Board will adopt at Rs. 15,500 in round numbers. The sanctioned estimate for the current year is Rs. 14,000 and the actuals of 1880-81 Rs. 18,874, but the charges are of a fluctuating character, varying with the accommodation rendered available in Government buildings, and the Board have no grounds for increasing the amount considered sufficient by Collectors.

				RS.
Actuals of 1876-77	...	...	...	53,258
Do. of 1877-78	...	...	...	64,408
Do. of 1878-79	...	...	...	61,068
Do. of 1879-80	...	...	...	92,009
Do. of 1880-81	...	...	...	53,274
Sanctioned Estimate for 1881-82	...	...	...	82,300
Regular do.	...	...	...	99,761
Collector's do. for 1882-83	...	...	...	1,01,277
Board's do.	...	...	...	88,800
* Bellary	...	...	...	12,500
Madras	...	...	...	3,000
Total	...	...	...	15,500

explained, but the provision will be retained pending further explanation. As regards Bellary, the Collector explains that the increased provision has been made with reference to the recent orders (Act XI of 1881, and G.O., dated 13th June 1881, No. 1076, Financial Department, and 8th July 1881, No. 3674, Military Department) for compensating Municipalities for the loss of income by exemption of Military Officers and Government property from municipal taxation. The orders of the Government of India under Section 3 of Act XI of 1881 have not yet been issued, and with reference to G.O., dated 18th November 1881, No. 2261, Financial Department, the excess over the sanctioned estimate applied for in Bellary, viz., Rs. 12,500, will be struck out. The total provision under this head will be fixed by the Board at Rs. 88,800 in round figures.

				RS.
Actuals of 1876-77	...	...	...	15
Do. of 1877-78	...	...	...	26
Do. of 1878-79	...	...	...	20
Do. of 1879-80	...	...	...	185
Do. of 1880-81	...	...	...	36
Sanctioned Estimate for 1881-82	...	...	...	340
Regular do.	...	...	...	455
Collector's do. 1882-83	...	...	...	460
Board's do.	...	...	...	460

Actuals of 1876-77	...	...	...	26,524
Do. of 1877-78	...	...	...	22,246
Do. of 1878-79	...	...	...	18,350
Do. of 1879-80	...	...	...	16,460
Do. of 1880-81	...	...	...	18,237
Total	...	...	...	1,01,817
Average	...	...	...	20,363

Sanctioned Estimate for 1881-82	...	...	...	23,600
Regular do.	...	...	...	23,300
Collector's do. 1882-83	...	...	...	23,670
Board's do.	...	...	...	24,000

21. *Purchase of Books and Publications.*—No provision has been made by Collectors under this head, and none appears to be necessary. Charges for purchases intended as an encouragement to authors are alone debitable to this head.

18. *Municipal Assessment and Rates on Government Buildings.*—The Collector's estimates, together with the provision made by the Commissioner of Salt Revenue, amount to Rs. 1,01,277, against Rs. 82,300 and Rs. 99,761, the sanctioned and regular estimates for the current year. The decrease in the actuals of 1880-81 is due to Rs. 30,506, the assessment for a portion of 1880-81 having been paid and included in the accounts of 1881-82. The increase compared with the sanctioned estimate is mainly due to larger* provision being required for Bellary and Madras. The increase in Madras has not been fully

19. *Rain Gauges.*—Rs. 460 are provided by Collectors, against Rs. 340, the sanctioned grant for the current year. The Collector's estimate will be retained.

20. *Rewards for the destruction of Wild Animals, &c., and preserving Skins.*—The Collector's estimates amount to Rs. 23,670, against Rs. 23,600, the sanctioned grant for the current year, and Rs. 25,000, the assignment made by the Government of India for this purpose. The estimate is accepted at Rs. 24,000 in round numbers.

22. *Native Choultries and Langerkhanas.*—The Collector's estimates under this head amount to Rs. 24,504, which is the same as the amount of the sanctioned and regular estimates for the current year. The estimate is accepted. The management of all these institutions has been ordered to be transferred to the Local Fund Boards, with reference to G.O., 26th April 1881, No. 736, but the Board believe that it is not the intention of Government to withdraw the allowances usually made from the "Provincial services" for their maintenance.

				RS.
Actuals of 1876-77	...	...	...	8,624
Do. of 1877-78	...	...	...	48,385
Do. of 1878-79	...	...	...	25,579
Do. of 1879-80	...	...	...	11,449
Do. of 1880-81	...	...	...	4,560
Total	...	...	...	98,597
Average	...	...	...	19,719
Sanctioned Estimate for 1881-82	...	...	...	6,000
Regular do.	...	...	...	6,046
Collector's do. for 1882-83	...	...	...	6,160
Board's do.	...	...	...	6,200
Actuals of 1876-77	...	...	...	18,596
Do. of 1877-78	...	...	...	2,238
Do. of 1878-79	...	...	...	230
Do. of 1879-80	...	...	...	7
Do. of 1880-81	...	...	...	21,071
Total	...	...	...	4,214
Average	...	...	...	1,200

Sanctioned Estimate for 1881-82	...	...	...	1,200
Regular do.	...	...	...	1,150
Collector's do. for 1882-83	...	...	...	1,200
Board's do.	...	...	...	1,200

Districts.	1881-82, Sanctioned Estimate.	1881-82, Regular Estimate.	1882-83, Estimate.
Godavari	50	50	50
Nellore	50	50	50
Cuddapah	50	50	50
Bellary	10	10	10
Kurnool	100	100	100
North Arcot	10	10	10
South Arcot	10	10	10
Total	260	220	320

				RS.
Actuals of 1876-77	...	...	...	23
Do. of 1877-78	...	...	...	...
Do. of 1878-79	...	...	...	...
Do. of 1879-80	...	...	...	...
Do. of 1880-81	...	...	...	...
Sanctioned Estimate for 1881-82	...	...	...	20
Regular do.	...	...	...	20
Collector's do. for 1882-83	...	...	...	20
Board's do.	...	...	...	20

23. *Maintenance and Burial of Paupers.*—The provision made by Collectors, Rs. 6,160, is slightly in excess of the sanctioned grant for the current year and will be adopted in round numbers at Rs. 6,200. For Presidency charges the Accountant-General will estimate in communication with the Commissioner of Police.

24. *Fire, Flood, Famine, and Epidemic Charges.*—The Collector's estimates under this head, which refers to ordinary flood and famine charges, amount to Rs. 1,200, which the Board will adopt without any alteration.

25. *Distribution of Cattle Disease Medicine.*—The provision made by Collectors under this head amounts to Rs. 320 as noted in the margin. The amount is retained. The actuals of 1880-81 were nil.

26. *Improvement of Agriculture and Trade.*—The Collector of Coimbatore provides Rs. 20 under this head for charges for carriage hire, &c., in connection with certain seeds exported by him. The provision is retained.

27. *Miscellaneous.*—Under this head the Collectors of Tinnevely and South Canara provide Rs. 60 and 10 respectively. The amount entered against Tinnevely is for the establishment and contingent charges of the travellers' bungalow at Virudupati. It will be struck out, as the charge is debitable to the Public Works Department under G.O., dated 28th October 1879, No. 2046. The amount entered in South Canara is stated to be required for meeting charges for conveying unclaimed property and tiger skins. The amount, which is small, will be retained, but it is observed that the charges for conveyance of tiger skins should be met from the provision for the item "Destruction of wild animals, &c., and preserving skins."

28. *Petty Construction and Repairs.*—The estimates under this head, as proposed by Collectors and as adopted by the Board, are given below:—

Items.	Actuals of 1880-81.	Sanctioned Estimate for 1881-82.	ESTIMATE FOR 1882-83.	
			Collector's.	Board's.
1. Land revenue	Rs. 38,562	Rs. 76,315	Rs. 93,258	Rs. 79,000
2. Excise on spirits and drugs...	548	1,262	1,200	1,000
3. Customs	4,292	10,741	28,437	28,400
4. Stamps	343	420	300	300
5. Administration	...	1,262	...	...
6. Minor Department	187	...	1,280	1,300
Total ...	43,932	90,000	1,24,477	1,10,000

29. *Land Revenue.*—The provision under this head is for (1) annual repairs to buildings (G.O., dated 8th December 1879, No. 2308, Financial Department), (2) sundry repairs, whitewashing and pandals, and (3) repairs to sub-jails (G.O., 23rd February 1881, No. 315, Financial Department). The Collector's estimates for 1882-83 amount to Rs. 93,258. The district details are given below:—

Districts.	Actuals of 1880-81.	Sanctioned Estimate for 1881-82.	Collector's Estimate for 1882-83.				Board's Estimate for 1882-83.
			Original Works.	Annual and Petty Repairs to Revenue Buildings and Sub-Jails.	White-washing and Pandals.	Total.	
Ganjam ..	Rs. 2,247	Rs. 8,412	Rs. 1,110	Rs. 1,500	Rs. 250	Rs. 2,610	Rs. 2,610
Vizagapatam ..	1,330	2,945	2,129	4,649	...	7,028	7,000
Godavari ..	1,713	3,534	...	2,700	1,100	3,800	3,200
Kistna ..	2,162	3,114	4,407	6,531	600	11,538	11,000
Nellore ..	797	1,683	...	2,200	300	2,500	1,800
Cuddapah ..	2,933	3,618	500	2,612	390	3,502	3,500
Bellary ..	639	4,207	...	5,000	...	5,000	1,530
Kurnool ..	2,984	6,730	2,150	4,000	50	6,200	6,200
Madras ..	...	420	...	2,000	...	2,000	...
Chingleput ..	1,408	1,850	...	3,500	...	3,500	...
North Arcot ..	4,116	7,402	2,010	3,920	1,470	7,400	5,700
South Arcot ..	751	3,457	1,419	1,078	...	2,497	2,490
Tanjore ..	2,978	444	3,784	3,684	458	7,926	6,920
Trichinopoly ..	2,537	2,271	...	2,430	370	2,800	2,800
Madura ..	726	2,900	...	2,530	370	2,900	2,900
Tinnevely ..	3,905	3,364	3,935	3,039	803	7,782	6,280
Coimbatore ..	2,706	2,667	1,160	1,510	490	3,160	3,160
Nilgiris ..	...	1,300	...	1,550	...	1,550	1,350
Salem ..	1,495	3,450	...	2,907	93	3,000	2,000
South Canara ..	268	1,781	830	1,735	...	2,565	2,060
Malabar ..	2,867	10,766	...	4,000	...	4,000	3,000
Total ..	38,562	76,315	23,434	63,075	6,749	93,258	79,000

Original Works.—The provision under this head is generally for small additions and improvements to taluk cutcherries and sub-jails. The improvements seem to be necessary and the provision will be retained except the items noted in the margin. Of the latter the first two items are for burial grounds with which the Board have nothing to do—(Vide Board's Proceedings, dated 8th December 1880, No. 1867). The details of the other two items are not given by Collectors, and no provision seems to be called for.

Items.	Rs.
1. Constructing compound wall in the European cemetery at Arkonam in the North Arcot District ...	430
2. Repairing the walls of the burial ground at Chittoor in the North Arcot District ...	150
Total ...	580
3. Kistna Minor Original Works occasionally required ...	500
4. Constructing petty or other temporary buildings in Tinnevely ...	1,500
Godavari—	
1. Pandals or any sundry works in Huzur offices ...	400
2. Pandals or any sundry works in Taluk offices ...	200
Nellore—	
3. Other repairs that may be required ...	700
Bellary—	
4. Unexpected charges ...	3,463
North Arcot—	
5. Unforeseen demands that may arise during the year ...	982
6. Repairing Pound Tannah in Nellore Town ...	100
Tanjore—	
7. Provision for unforeseen expenditure ...	1,000
Salem—	
8. Unforeseen and emergent repairs South Canara—	1,000
9. Petty and emergent repairs ...	500
Malabar—	
10. Petty and emergent repairs ...	1,000
Nilgiris—	
11. White-washing, &c., Agraharam Chultrum ...	200

Repairs.—Under this head the Collector of Madras provides Rs. 2,000 for repairing the bunds and sluices of the eight tanks in the Presidency Division, north and south ranges. This sum will be struck out, as it has been transferred to the head "Minor Irrigation Works" in the Board's Budget of Charges, Imperial Services (vide Board's Proceedings, dated 21st October 1881, No. 2145).

The Board think that of the amounts provided by the other Collectors the items marginally noted, most of which are in definite charges, may be safely omitted. Item 11 should be met from the provision for Langerkhanas and Choultries, and item 6 by the Nellore Municipality. The provision for land revenue will thus be 79,133 or Rs. 79,000 in round numbers, against Rs. 76,315, the sanctioned grant for the current year. The Board are not disposed to reduce the Collector's estimates further.

30. *Excise on Spirits and Drugs.*—The Collector of Madras has provided Rs. 1,200 for the repair of the arrack distillery and jaggery godown at Thandearpet. The provision will be reduced to Rs. 1,000.

31. *Customs.*—The estimates of Collectors under this head are given below:—

Districts.	Actuals of 1880-81.	Sanctioned Estimate for 1881-82.	Collector's Estimate for 1882-83.			Board's Estimate for 1882-83.
			Original Works.	Repairs.	Total.	
Ganjam ..	Rs. 95	Rs. 841	Rs. 500	Rs. 500	Rs. 500	Rs. 500
Vizagapatam ..	100	59	70	70	70	70
Godavari ..	233	1,177	400	600	1,000	1,000
Kistna ..	170	210	210	210	210	210
Nellore ..	...	3,365	4,000	4,000	4,000	4,000
Madras ..	945	2,861	14,148	825	14,973	14,936
South Arcot ..	379	361	5,252	1,228	6,478	6,478
Tanjore ..	8	228	120	120	120	120
Madura ..	5	135	116	116	116	116
Tinnevely ..	807	411	410	410	410	410
South Canara ..	1,550	1,093	560	560	560	560
Malabar ..	...	...	...	...	...	...
Total ..	4,292	10,741	19,800	8,637	28,437	28,400

1. Constructing a shed 55 x 12 x (7 to 10) with enclosed room 12 feet square at each end of Railway Platform	rs.	1,300
2. Constructing two houses for Gumastahs at Pondicherry	...	1,130
3. Constructing an office for Superintendent within Railway compound at Pondicherry	...	1,250
Total	...	3,680

Details of the works, all of which seem to be necessary, are given in the accompanying statement. Of the works included in the estimate received from South Arcot, the cost of those entered in the margin exceeds Rs. 1,000, but the Collector has evidently included them as not requiring professional supervision for their construction. The amounts will be retained. The provisions under repair call for no remark.

32. *Stamps*.—The provision made by the Superintendent of Stamps (Rs. 300) for general repairs to the building occupied by his office will be retained.

33. *Administration*.—By G.O., dated 25th February 1881, No. 506, the Chepauk buildings were placed under the charge of the Superintendent of Works, Presidency; the necessary funds, the Board presume, will be provided in the Public Works Department budget.

	Original Works.	Repairs.	Total.
	rs.	rs.	rs.
Godavari	300	200	500
Kistna	200	...	200
Cuddapah	200	...	200
Kurnool	...	30	30
Coimbatore	...	50	50
Salem	...	200	200
South Canara	...	60	60
Malabar	...	40	40
Total	700	580	1,280

34. *Minor Departments*.—Rs. 1,280 are provided by Collectors for construction and repair of sheds for the accommodation of the establishments for registering land trade. The amount will be adopted at Rs. 1,300 in round numbers.

35. The total estimate under Public Works as revised by the Board thus amounts to Rs. 1,10,000. A list of the works is herewith submitted; a copy of the same will be forwarded to the Accountant-General.

36. The estimates under Receipts and Charges discussed in the foregoing paragraphs compare with the actuals of past years and the sanctioned and regular estimates for the current year as detailed below.

A.

Items.	ACTUALS OF				ESTIMATE FOR 1881-82.		ESTIMATE FOR 1882-83.	
	1877-78.	1878-79.	1879-80.	1880-81.	Sanctioned.	Regular.	Local Officer's.	Board's.
	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
<i>Receipts.</i>								
1. Printing	13,939	16,630	19,341	30,387	25,600	33,235	31,990	33,000
2. Stamping Weights and Measures	19,431	17,830	18,711	15,336	17,800	16,726	17,300	16,300
3. Sale-proceeds of Skins, &c.	...	...	...	1,680	1,400	2,282	1,600	1,700
4. Sale of old Materials	* 11,003	* 7,760	* 18,734	1,979	1,020	2,196	1,760	1,900
5. Savings and Refunds	...	...	...	20	330	50	70	50
6. Miscellaneous	...	...	...	2,165	850	1,882	1,855	1,850
Total	44,373	42,220	56,786	51,617	47,000	56,371	54,585	54,800
<i>Charges.</i>								
1. Printing	1,03,690	1,02,240	90,351	84,004	93,000	87,500	80,798	88,000
2. District Posts	1,24,297	1,12,760	1,06,701	1,07,465	1,08,630	1,11,730	1,12,247	1,13,438
3. Registration of Births and Deaths	12,096	10,910	10,536	10,741	11,800	11,665	11,830	11,800
4. Stamping Weights and Measures	15,422	13,540	15,843	14,109	16,300	15,943	16,012	15,000
5. Agricultural Exhibitions	...	...	...	...	...	...	...	10,000
6. Rent of Revenue Buildings	10,670	12,300	17,545	18,874	14,000	15,458	15,472	15,500
7. Municipal Assessment and Rates on Government Buildings	64,408	61,068	92,009	53,274	82,300	99,761	1,01,277	85,800
8. Rain Ganges	26	20	185	36	340	455	400	460
9. Rewards for the destruction of Wild Animals and preserving Skins	22,246	18,350	16,460	18,237	23,600	23,300	23,670	24,000
10. Purchase of Books and Publications	6,572	7,270	...	...	...	...	...	...
11. Native Choultries and Langerkhanas	24,764	24,267	24,335	23,834	24,500	24,504	24,504	24,500
12. Maintenance and Burial of Paupers	48,365	25,579	11,440	4,560	6,000	6,046	6,160	6,200
13. Fire, Flood, Famine, and Epidemic Charges.	2,238	230	...	7	1,200	1,150	1,200	1,200
14. Distribution of Cattle Disease Medicine	...	...	...	...	260	220	320	320
15. Improvement of Agriculture and Trade	...	...	...	...	...	20	20	20
16. Miscellaneous	+ 11,440	+ 8,570	+ 11,106	43,932	90,000	83,000	1,24,437	1,10,000
17. Public Works	...	...	...	...	...	...	...	...
Total	4,46,263	3,97,284	3,96,520	3,79,073	4,71,930	4,80,752	5,18,475	5,00,243

* Include items other than those for which provision is here made.
+ Do not include expenditure on works transferred from Public Works Department.

37. The Commissioner of Salt Revenue has provided Rs. 3,470 for cost of Europe stores under the head of "Provincial Services" in his budget. But the necessity for the charge has not been explained nor have any details been furnished as to the stores required. The amount has therefore been struck out.

38. The schedule of stores is given below with reference to paragraph 2 of the Accountant-General's letter embodied in G.O., dated 5th August 1880, No. 1520:—

	Actuals of 1880-81.	Sanctioned Estimate for 1881-82.	Budget Estimate for 1882-83.	Remarks.
(a) Stores, &c., still to be obtained through the Secretary of State for India	RS.	RS.	RS.	
(b) Stores to be procured independently of the India Office in Europe or America	..	..	..	
(c) Stores to be purchased in India— Purchase of Press Materials	..	..	..	
	..	12,500	13,900	* Not known, not being shown separately in the Accountant-General's returns.
(d) Stores to be procured from other departments, value whereof has to be debited to the receiving department by book adjustment	..	..	..	
Total ..	..	12,500	13,900	

(A true Extract.)

(Signed) C. A. GALTON,
Secretary.

ORDER THEREON, 24th December 1881, No. 2506.

The Board of Revenue review in their Proceedings above recorded the estimates of Provincial receipts and charges under their control for the year 1882-83. The late submission of this budget is very objectionable. Similar delay was noticed on the last occasion, and the Government trust that the Board will in future see that no effort is spared to submit the budget to Government at latest by the 1st November.

2. The receipts are estimated at Rs. 54,800, or Rs. 7,800 higher than the estimate for the current year. The increase is chiefly under "Printing," the receipts from which amounted in 1880-81 to Rs. 30,387, and are now estimated at Rs. 33,000,—a sum much above the income of past years. The rise is due to the present system of debiting Local Fund Boards and Municipalities with the cost of the work executed for them. The Board's estimate of Rs. 54,800 will be accepted.

3. The charges are estimated at Rs. 5,09,248 against Rs. 4,71,930, the grant for the current year. The variations are shown below:—

	More.	Less.
	RS.	RS.
Printing	..	5,000
District Post	4,808	..
Stamping Weights and Measures	..	1,300
Agricultural Exhibitions	10,000	..
Rent of Revenue Buildings	1,500	..
Municipal Assessment and Rates on Government Buildings	6,500	..
Rain Gauges	120	..
Rewards for the destruction of Wild Animals	400	..
Maintenance and Burial of Paupers	200	..
Distribution of Cattle-disease Medicine	60	..

	More.	Less.
	RS.	RS.
Improvement of Agriculture and Trade	20	..
Miscellaneous	10	..
Public Works	20,000	..
	43,618	6,300
Increase ..	37,318	..

Proposals for holding agricultural exhibitions are now under consideration by the Board, and the provision of Rs. 10,000 made on this account may stand for the present, but no expenditure from it is to be made without express sanction. The necessity for increasing the provision under Public Works by Rs. 20,000 is explained in the Board's Proceedings. The differences in the other items call for no special remarks.

4. The estimates will be passed as follows:—

	RS.
Printing	33,000
Stamping Weights and Measures	16,300
Sale-proceeds of Skins, &c.	1,700
Sale of old Materials	1,900
Savings and Refunds	50
Miscellaneous	1,850
	54,800

	RS.
Printing	88,000
District Post	1,13,438
Registration of Births and Deaths	11,800
Stamping Weights and Measures	15,000
Agricultural Exhibitions	10,000
Rent of Revenue Buildings	15,500
Municipal Assessment and Rates on Government Buildings	88,800
Rain Gauges	460
Rewards for the destruction of Wild Animals, &c.	24,000
Native Choultries and Lungerkhanas	24,500
Maintenance and Burial of Paupers	6,200
Fire, Flood, Famine, and Epidemic Charges	1,200
Distribution of Cattle-disease Medicine	320
Improvement of Agriculture and Trade	20
Miscellaneous	10
Public Works	1,10,000
	5,09,248

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Revenue Department.
" Board of Revenue.
" Accountant-General, with Contingencies Statement.

Exd. T. O'Connor.

Govt. of 1881 Madras.
FINANCIAL.

To
THE REVENUE DEPARTMENT.

&c., &c., &c.

Dated December, 24th.

Issued

Recd.

Encl.

G.O., 24th December 1881, No. 2506.

DECEMBER.

Budget Estimates of Provincial receipts and charges under control of Board of Revenue for 1882-83, reviewed and passed.



Rev. Dep. 1881

Proceedings of the Board of Revenue
Dated 9th December 1881

No. 3169 2506/8

The Board resolve to submit to Government the Budget Estimate for 1882-83 of Provincial Receipts and Charges under their control excepting Government Forms for which a separate estimate has been forwarded.

2. The items of Receipt are:—

(a) Printing

(b) Stamping weights & measures.

(c) Sale proceeds of skins &c. of wild animals

(d) Sale of old materials

(e) Savings & Refunds.

& (f) Miscellaneous.

Actuals of 1876-77 - 17,996
" 1877-78 - 13,939
" 1878-79 - 16,630
" 1879-80 - 19,341
" 1880-81 - 30,387

Sanctioned Estimate for 1881-82 - 25,600

Regular Estimate reported by Collector & adopted by the Board for 1881-82 - 33,235

Collector's Estimate for 1882-83 - 31,990

Board's Estimate for 1882-83 - 33,000

3. Printing. — The Collector's Estimates under this head amount to Rs 31,990 against Rs 30,387 the actuals of 1880-81, and Rs 25,600 the sanctioned Estimate for the current year. The actuals of 1880-81 show a large increase compared with the

the figures for previous years. This is due to the fact that from the latter part of the year 1879-80, printing work done for Local Fund Boards, Municipalities, Court of Wards, and Special Funds, has been charged for, as in the case of private work. The Collectors' Estimate for 1882-83 is Rs 1235 less than the regular Estimate for 1881-82, and no reason being given for the reduction, the Board have raised the Estimate to Rs 33000 as shown below. The estimate will however require to be modified if the suggestion of the Board contained in their Proceedings dated 11th November 1881. Mis. no. 9078 not to charge for work done for Estates under Court of Wards can be approved. —

no.	Items	Actuals of 1880-81.			Estimate for 1881-82		Estimate for 1882-83	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs
1.	Subscription to District Gazette.	4378	5900	4600	4730	4600		
2.	Sale of Acts Books &c.	4903	3000	4228	4140	4200		
3.	Private work done by Govt. Press.	20700	16100	23936	22500	23700		
4.	Miscellaneous.	406	600	471	620	500		
	Total.	30387	25600	33235	31990	33000		

Fees

2556/9

4. Fees for Stamping Warrants & Measures. —

The receipts under this head are estimated by Collectors at Rs 17300 which is Rs 1900 more than the actuals of 1880-81, but Rs 500 less than the sanctioned Estimate. The increase compared with the actuals of 1880-81 is chiefly in the Districts of North Arcot, Madras and Malabar. The increase in North Arcot is Rs 1125 and the reason assigned is that in 1880-81 stamping operations were restricted to the actual requirements of the several Taluqs and Divisions. The Collector. Evidently means that in 1882-83 operations are likely to be conducted on

Actuals of 1876-77 - 20882
 1877-78 - 19431
 1878-79 - 17830
 1879-80 - 18711
 1880-81 - 15386
 Sanctioned Estimate for 1881-82 } - 17800
 Regular Estimate reported by Collectors and adopted by the Board for 1881-82 } - 16726
 Collectors' Estimate for 1882-83 } 17300
 Board's Estimate for 1882-83 } 16300

on a more extended scale. No special reason being given for such an assumption, the Board would reduce the estimate by Rs 1,000. In Madras, the increase anticipated (Rs 485) is the result of the enhancement of the stamping fee from 6 to 9 pias - Bd's Pro: No 7 of July '81, No. 6582. In Malabar, no reason has been assigned for the provision made (Rs 500); there were no receipts in 1880-81. Probably it is intended to introduce stamping operations; the amount will therefore be retained.

5. Under the other items of receipts, the probable collections of 1881-82 are estimated at Rs 6,410 and the estimate for 1882-83 @ Rs 5,295 against

against Rs 3,600 the sanctioned estimate, and Rs 5,844, the actuals of 1880-81. The increase in the regular estimate is not explained by Collectors. The Board have therefore altered the estimates as shown below:—

No	Items	Actuals of 1880-81	Estimate for 1881-82		Estimate for 1882-83	
		as reported by Collectors	Sanctioned	Collected Regular	Board's Regular	Board's Collected
		Rs	Rs	Rs	Rs	Rs
1	Sale proceeds of skins of wild animals	1,680	1,400	2,282	1,700	1,600
2	Sale of old materials	1,979	1,020	2,196	1,900	1,760
3	Savings and Refunds	20	330	50	50	70
4	Miscellaneous	2,165	850	1,882	1,850	1,865
	Total	5,844	3,600	6,410	5,500	5,295

* Collectors' estimate for 1882-83	
Ganjam	10
Godavari	20
Kistna	120
Kellore	100
Cuddapah	100
Chingleput	50
North Arcot	1,000
Tiruchinopoly	20
Tinnevely	35
Coimbatore	300
Gulera	50
South Canara	10
Malabar	50
Total	1,865

The estimates furnished by Collectors under item 4 for 1882-83 are noted in the margin*. The provision made in Cuddapah and South Canara and a portion of that made in Kistna, viz Rs 80 is on account of the sale proceeds of Gopal Doss's Tables

Tables ordered to be credited to this head in G.O. dated 17th August 1880 No. 1570. The amount entered against Innerelly is stated to represent the fees collected at the Virudupatti Bungalow. It is observed that the receipts and charges of this Bungalow have been ordered to be transferred to the Public Works Department from 1879-80 in G.O. dated 28th October 1879 No. 2046 G.O. The Board see no occasion for the retention of this item, and the amount has therefore been struck out. Other Collectors have not explained the nature of the receipts estimated by them under this head, though they have been repeatedly directed to give full particulars. Similar omissions should be guarded against in future. Rs 300 estimated by the Collector of Coimbatore

Coimbatore evidently represents the rent of the Podanur Bungalow (Vide G.O. dated 15th January 1881 No. 104 W).

2500
11

Actuals of 1876-77	Rs 70,722
" 1877-78	1,03,690
" 1878-79	1,02,240
" 1879-80	90,357
" 1880-81	84,004
Total	4,57,007

Average 90,201

Sanctioned estimate for 1881-82 — } 93,000

Regular estimate for 1881-82 as adopted by Board — } 87,500

Collector's estimate for 1882-83 } 80,796

Board's estimate or 88,000

7. Printing Charges

The provision made by Collectors under this head is Rs 80,796. Adding to this Rs 1,000 for printing selections from the Board's records, Rs 5,000 for printing the annual volume of Trade and Navigation accounts, and Rs 3,000 for printing District manuals, the total amount required is Rs 89,796. The Board will fix the estimate at Rs 88,000 for the reasons detailed below.

Items.	Actuals of 1880-81	Estimate for 1881-82		Estimate for 1882-83	
		Sanctioned	Board's Regular	Collector's	Board's
	Rs.	Rs.	Rs.	Rs.	Rs.
1 Establishment	45,184	44,500	45,000	45,364	45,000
2 Temporary staff		1,500	1,500	772	1,500
3 Purchase of Press materials	28,684	12,500	12,000	13,900	13,900
4 Official postage		16,000	14,500	14,750	12,600
5 Miscellaneous	10,136	7,500	5,500	6,010	6,000
6 Printing Selections, Trade & District manuals		11,000	9,000	"	9,000
Total	84,004	93,000	87,500	80,796	88,000

8. Item 1. The cost of the sanctioned scale including the amount recently sanctioned for Tanjore (G.O. dated 17th August 1881 No. 2157 P.D.) is Rs 44,736 which has been adopted at Rs 45,000 in round numbers.

9. Item 2. The Collectors of the Districts noted in the margin have provided Rs 772 on this account. Owing to the frequent applications made for Temporary establishments, the Board have repeated for the ensuing year the sanctioned grant for the current year.

Godavari	100
Kistna	200
Kurnool	132
South Arcot	100
Tanjore	240
Total	772

10 Under official postage the Collectors of 5 Districts only provide for smaller sums than the sanctioned grants. All the other Collectors repeat the sanctioned grants or provide for an increase. Considering that the Gazetteer

	Sanctioned grant Rs	Collector's estimate for 1882-83 Rs
Vizagapatnam	700	500
Bellary	2,000	1,500
Tinnevely	1,500	1,000
South Canara	600	400
Malabar	1,500	1,000

2506
12

Gazettes will be issued monthly instead of fortnightly, there ought to be a decrease in the charge for postage. Making allowance for the possibility of an increase in bulk owing to the longer interval in publication, and that it may be found necessary to issue supplements, the Board think that the Collectors' total estimates may be reduced by Rs 2,150.

11. Of the amount provided under Miscellaneous Rs 3500 is for the cost of printing the Nilgiri District Gazetteer at

at a private press. The nature of the charges, for which provision has been made in the other Districts, has not been explained, and Collectors are again requested to guard against such omissions in future.

12. Item 6. The decrease in this item is due to the reduction of the bulk of the Trade Volume under instructions from the Government of India, and consequent saving in printing charges.

13. District Post. The Collectors' estimates amount to
Rupees

actuals of 1877-78.	Rs 124297
" 1878-79.	112760
" 1879-80.	106701
" 1880-81.	107465
Total	451223
average	112806.

Sanctioned Estimate for 1881-82.	108630
Regular do do.	111730
Collectors do for 1882-83	112247
Provisi do do	113438

District	Collectors Estimate.	Post Master General's apportionment.
Ganjam.	6866	6866
Vizagapatam.	11735	9935
Godavari.	7760	7046
Kistna.	7976	7976
Kelme.	7526	7526
Cuddapah.	3212	3212
Bellary.	8036	8036
Kurnool.	3800	3800
Chingleput.	3170	3170
North Arcot.	7286	7286
South Arcot.	5266	5294
Tanjore.	5150	5750
Trichinopoly.	3854	3854
Madura.	8360	8360
Tinnevely.	4752	4752
Coimbatore.	4100	4100
Melgoris.	720	720
Salem.	4358	4358
South Canara.	3424	3374
Malabar.	4796	4796
Postmaster General's	1980	1980
Reserve.	"	805
Total.	114227	112086

Rs 112247. Adding to this Rs ²⁹⁰1980 for the establishment entertained in the Post Master General's office, the total estimate amounts to Rupees 114227. But the

assignment made by the Government of India, plus the cost of the Malabar Post formerly included in the Police Budget but transferred to District Post (vide G.O. dated 26th November 1878 No. 2106 F.D.) is only Rupees 112086, which the Post Master General apportions as shown in the margin.

The Collectors of Vizagapatam, Godavari, South Arcot, and South Canara apply for larger sums than those entered by the Post Master General. The excess of Rupees 1800 applied for in Vizagapatam is to meet the cost of two Post Offices to be opened in the Hill

Hill Tracts, but the Post Master General
points out that there is ^{already} a saving of
Rupees 381, and that the additional
sum required for this purpose is
only Rupees 1419. The Collector's estimate
will therefore be reduced to Rs. 11354.
The additional amount applied for
in Godavari (Rs 714) is for the Post
Office newly opened at Gokavaram.
(G.O. dated 15th October 1881 no 1536 Rd).
Deducting Rs 348, the savings in the
District allotment reported by the Post
Master General, the additional amount
required for this District is only
Rupees 366. The Collector's estimate
will therefore be reduced to Ru.
pees 7412. The excess Rupees 72
applied for in South Arcot
is stated by the collector to be
for the purpose of increasing
the salaries of the four village
postmen

2500
14

postmen in the Tirumalai Range
from Rupees 5 to Rs 6 $\frac{1}{2}$ as recommended
by the Superintendent of Post Offices
who considers the increase necessary.
There are no savings in this District
to meet the additional charge. The
provision will however be retained.
The increase of Rupees 50 in South
Canara will be struck out, as no
explanation has been furnished.
Thus the total revised estimate
amounts to Rupees 113438. This
is more than the grant made
by the Government of India,
plus the provision for the
Malabar Post in Ganjam by
Rupees 1352 but the Board
trust that the Government
will be pleased to sanction
this

this small increase.

14. Registration of Births and Deaths.

The collector's estimates amount

to Rupees 11830 and will be adopted in round numbers at Rs. 11800 which is also the sanctioned estimate for the current year.

Actuals of 1876-77	Rs. 11523
" " 77-78	12096
" " 78-79	10910
" " 79-80	10536
" " 80-81	10741

Total 55806
average 11161

Sanctioned estimate for 1881-82	11800
Regular do do	11665
Collector's estimate for 1882-83	11830
Boards' do do	11800

15. Stamping weights and measures.

The estimated

charges are shown below in comparison with the estimated receipts.

Actuals of 1876-77	12420
" " 77-78	15422
" " 78-79	13540
" " 79-80	15843
" " 80-81	14109

Total 71334
average 14267

Sanctioned estimate for 1881-82	16300
Regular do do	15943
Collector's do do	16012
Boards' do do	15000

2500/15

District	Board's Estimate of Receipts	Collector's Estimate of Charges	Board's Estimate of Charges
Vizagapatam	50	50	50
Godavari	300	330	300
Nistua	900	750	750
Nellore	750	550	550
Suddafah	750	750	750
Bellary	300	320	300
Kurnool	600	600	600
Madras	1,500	1,170	1,200
Chingapat	1,000	730	730
N. Arcot	1,500	2,500	1,500
S. Arcot	900	820	820
Tanjore	1,550	1,550	1,550
Tiruchirappalli	400	400	400
Madurai	1,900	1,834	1,550
Tinnevely	2,000	2,000	2,000
Coimbatore	600	600	600
Salem	800	800	800
Malabar	500	250	250
Total	16,300	16,012	15,000

The charges estimated by the collectors of Godavari, Bellary and N. Arcot are in excess of the receipts estimated by the Boards. The estimates of

of charges in these Districts will therefore be reduced to the amounts of receipts and the estimates of the other collectors accepted with slight alterations to round the figures.

16. Agricultural Exhibitions. Proposals from Trimenally and from the Supt. of Government Farms for holding agricultural exhibitions are now under the consideration of the Board. Collectors have made no provision for Exhibitions; the Board will provide Rs. 10,000.

17. Rent of Revenue Buildings— The

Collectors' estimates including Rupees

3,750 the estimated rent of buildings occupied by the Salt Dept. amount to Rs. 15,472 which the Board will adopt at Rs. 15,500 in round numbers. The sanctioned estimate for the current year is Rupees 14,000 and the actuals of 1880-81,

	Rs.
Actuals of 1876-77.	12,732
" " 1877-78.	10,670
" " 1878-79.	12,300
" " 1879-80.	17,545
" " 1880-81.	18,874
Total—	72,121
Average.	14,424
Sanctioned Estimate for 1881-82.	14,000
Regular do do	11,738
Collector's Estimate for 1882-83.	15,472
Board do do	15,500

Rupees

Rupees 18,874, but the charges are of a fluctuating character, varying with the accommodation rendered available in Government buildings, and the Board have no grounds for increasing the amount considered sufficient by collectors.

18. Municipal expenditure and Rates on Government Buildings

The collectors' estimates together with the provision made by the Commissioner of Salt Revenue amount to Rupees

	Rs.	101,277 against Rupees.
Actuals of 1876-77.	53,258	82,300 and Rs. 99,761, the
" " 1877-78.	64,408	sanctioned and
" " 1878-79.	61,068	regular Estimate of
" " 1879-80.	92,009	the current year. The
" " 1880-81.	53,274	decrease in the actuals
Sanctioned Estimate for 1881-82.	82,300	of 1880-81 is due to Rupees
Regular do do	99,761	30,506 the expenditure
Collector's Estimate for 1882-83.	101,277	for a portion of 1880-81
Board do do	88,800	having been paid and included
		in the accounts of 1881-82. The
		increase compared with the
		sanctioned

sanctioned estimate is mainly due
to larger provision being required

for Bellary and Chaddas.

The increase in Chaddas

has not been fully explained,

but the provision will be retained
pending further explanation.

As regards Bellary, the collector
explains that the increased
provision has been made with
reference to the recent orders

(Act II of 1881 and G. O. dated

13th June 1881 N^o 1078 P.D. and

8th July 1881 N^o 3674 Military Dept.),

for compensating municipalities

for the loss of income by exemption

of military officers and Government

property from municipal taxation.

The orders of the Government

of India under Section III

of Act II of 1881 have not yet been

issued, and with reference

to G. O. dated 18th November 1881

N^o 2261 P.D., the sum over the

sanctioned

Bellary.	12,500
Chaddas.	3,000
	15,500

sanctioned estimate applied
for in Bellary, Viz., Rupees 12,500

will be struck out. The total
provision under this head will

be fixed by the Board at Rupees
88,800 in round figures.

19. Rain-gauges Rupees 400

are provided by

Collectors against

Rs. 340 the sanctioned

grant for the current

year. The collector's

Estimate will be

retained.

Actuals of 1876-77.	15
" 1877-78.	26
" 1878-79.	20
" 1879-80.	185
" 1880-81.	36
Sanctioned Estimate for 1881-82.	340
Regular Do.	455
Collector's Estimate for 1882-83.	460
Board's Do.	460

20. Rewards for the destruction of Wild

animals &c and preserving skins.

The collector's Estimate

amount to Rupees

23,670 against

Rupees 23,600

the sanctioned

grant

Actuals of 1876-77.	26,524
" 1877-78.	22,246
" 1878-79.	18,350
" 1879-80.	16,460
" 1880-81.	18,237
Total.	101,817
Average.	20,363
Sanctioned Estimate for 1881-82.	23,600
Regular Do.	23,300
Collector's Estimate for 1882-83.	23,670
Board's Do.	24,000

Grant for the current year, and Papers 25,000 the assignment made by the Government of India for this purpose. The estimate is accepted at 24,000 in round numbers.

24. Purchase of Books & Publications.

No provision has been made by collectors under this head and none appears to be necessary. Charges for purchases intended as an encouragement to authors are alone debitable to this head.

Actuals of 1876-77.	15441
" " 1877-78.	24764
" " 1878-79.	24267
" " 1879-80.	24335
" " 1880-81.	23834
Sanctioned estimate for 1881-82.	24500
Regular do. do.	24504
Collector's estimate for 1882-83.	24504
Provd's do. do.	24500

22. ²⁵⁰⁶Native Choultries
and Langer Khannas.
The Collector's estimate under this head amounts to Rs. 24504 which is the same as the amount of the same item in the last year. The estimate for the current year. The estimate is accepted. The management of all these institutions has been ordered to be transferred to local funds, with reference to G.O. 26 April 1881 no 736; but the Board believe that it is not the intention of Government to withdraw the allowances usually made from the Provincial Services for these institutions.

23. Maintenance and

burial of paupers.

Actuals of 1876-77.	8624
" " 1877-78.	48385
" " 1878-79.	25579
" " 1879-80.	11449
" " 1880-81.	4560
Total.	98597
average	19719

The provision made by Collectors, Rs. 6200 is slightly in excess of the sanctioned grant for the current year and will be adopted in round numbers

Sanct'd estimate for 1881-82.	6000
Regular do. do.	6046
Collector's do. for 1882-83.	6160
Provd's do. do.	6200

at Rupees 6200. For Presidency charges the Accountant General will estimate in communication with the Commissioner of Police.

24. Fire Flood Famine and epidemic charges. Actuals of 1876-77. 18596
 The Collector's Estimates " 1877-78. 2238
 under this head " 1878-79. 230
 which refers to ordinary flood and famine charges, amount to Rupees

1200		
Sanctioned Estimate for 1881-82	1200	
Regular - Do - Do -	1150	
Collector's Estimate for 1882-83	1200	
Bonds Do - Do -	1200	

which the Board will adopt without any alteration.

25. Distribution of cattle disease medicine

Districts -	1881-82 Sanctioned Estimate Rs	1881-82 Regular Estimate Rs	1882-83. Estimate Rs
Godavari	50	50	50
Vellore	50	"	50
Cuddapah	"	"	50
Bellary	50	50	50
Hosur	"	10	10
North Arcot	100	100	100
South Arcot	10	10	10
Total	260	220	320

The provision made by Collectors under this head amounts to Rupees 320 as noted in the margin. The amount is retained. The actuals of 1880-81 were nil.

Actuals of 1876-77	23
" 1877-78	"
" 1878-79	"
" 1879-80	"
" 1880-81	"
Sanctioned Estimate for 1881-82	"
Regular Do - Do -	20
Collector's Do for 1882-83	20
Board's Do - Do -	20

26. Improvement of Agriculture and trade.

The Collector of Coimbatore provides Rupees 20 under this head for charges for Carriage hire in connection with certain seeds exported by him. The provision is retained.

27. Miscellaneous Under this head the Collectors of Tirunelveli and South Canara provide Rs. 60 and 10 respectively. The amount entered against Tirunelveli is for the Establishment and contingent charges of the Travellers Bungalow at Virudupatti. It will be struck out as the charge is debitable to the P.W.D under G.O. dated 28th October 1879, No. 2046. The amount entered in South Canara is stated to be required for meeting charges for conveying unclaimed property and Tiger skins. The amount which is small will be retained, but it is observed that the charges for conveyance of Tiger skins should be met from the provision

provision for the item "Destruction of wild animals & preserving skins."

28. Petty Construction and Repairs.

The estimates under this head as proposed by Collectors and as adopted by the Board are given below.

Items	Actuals of 1880-81	Sanctioned Estimate for 1881-82	Estimate for 1882-83	
	Rs	Rs	Collectors	Boards
1. Land Revenue	38562	76315	93258	79000
2. Excise on spirits and Drugs	548	1262	1200	1000
3. Customs	4292	10741	28437	28400
4. Stamps	343	420	300	300
5. Administration	"	1262	"	"
6. Minor Dep.	187	"	1280	1300
Total	43932	90000	124477	110000

29. Land Revenue The provision under this head is for (1) Annual repairs to buildings (G.O. dated 8th December 1879 N^o 2308 F.D.) (2) Landry repairs, whitewashing and pandals, and (3) repairs to sub jails (G.O. 23rd February 1881 N^o 315 F.D.). The Collectors' estimates for 1882-83 amount to Rupees 93,258. The District details are given below:-

Districts	Actuals of 1880-81	Sanctioned Estimate 1881-82	Collector's Estimate for 1882-83					Board's Estimate for 1882-83
			Original works	Annual & petty repairs to buildings & sub jails	Whitewashing & pandals	Total	Total	
Gangana	2247	8412	1110	1500	4	2610	2610	
Vizagapalam	1330	2945	2129	4649	250	7028	7000	
Goddavari	1713	3534	"	2700	1100	3800	3200	
Keistha	2162	3114	4407	6531	600	11538	11000	
Vellore	797	1683	"	2200	300	2500	1800	
Guddapah	2933	3618	500	2612	390	3502	3500	
Bellary	639	4207	"	5000	4	5000	1530	
Kurshoor	2984	6730	2150	4000	50	6200	6200	
Madras	4	420	"	2000	0	2000	4	
Chinglipat	1408	1850	"	3500	0	3500	3500	
M. Arcob	4116	7402	2010	3920	1470	7400	5700	
S. Arcob	751	3457	1419	1078	4	2497	2490	
Tanjore	2978	444	3784	3684	458	7926	6920	
Trichinopoly	2537	2271	"	2430	370	2800	2800	
Madura	726	2900	"	2530	370	2900	2900	
Tinnevely	3905	3364	3935	3039	808	7782	6280	
Coimbatore	2706	2667	1160	1510	490	3160	3160	
Kelgiris	4	1300	"	1550	0	1550	1350	
Salem	1495	3450	"	2907	93	3000	2000	
S. Canara	268	1781	830	1735	4	2565	2060	
Malabar	2867	10766	"	4000	0	4000	3000	
Total	38562	76315	23434	63075	6749	93258	79000	

Original

Original Works. The provision under this head is generally for small additions & improvements to Taluk bacheleries & Sub jails. The improvements seem to be necessary and the provision will be retained except the items noted in the margin. Of the latter the first two items are for burial grounds with which the Board have nothing to do (vide

1. Constructing compound walls in the European bachelery at Arakonam in the N. Arcot District	Rs 430
2. Repairing the walls of the burial ground at Chittoor in the N. Arcot District	150
3. Rebuilding minor Original works occasionally required	500
4. Constructing Petty or other temporary buildings in Tirunelveli	1500
	580

Bo's Pro: of 8th Decr 1880 No 1867). The details of the other two items are not given by collectors and no provision seems to be called for.

Repairs. Under this head the collector of Madras provides Rs 2000 for repairing the bunds & sluices of the eight tanks in the Presidency Division, North & South Ranges. This sum will be struck out as it has been transferred to the head "Minor Irrigation Works" in the Bo's Budget of Charges, Imperial services.

(Vide

(Vide Bo's Pro: of 21st Oct 1881 No 2145).

The Board think that of the amounts provided by the other Collectors the items marginally noted most of which are indefinite charges may be safely omitted. Item 1 should be met from the provision for

Items	
Godavery. Paudals are any sundry works in Hyderabad Offices	Rs 400
2. Do. Do in Taluk Offices	200
3. Other repairs that may be required	700
4. The expected charges for Bellary	3463
5. Unforeseen demands that may arise during the year	1000
6. Repairing Bunds in Bellary Taluk	100
7. Provision for revenue expenditure	1000
8. Unforeseen & emergent repairs	1000
9. Petty & Do. Do	500
10. Do. Do. Do	1000
11. Whitemashing in Agraharam Chattram	200

the items marginally noted most of which are indefinite charges may be safely omitted. Item 1 should be met from the provision for Land Revenue which is 79133 or 79000 Rs in round numbers against Rs 76315 the sanctioned grant for the current year. The Board are not disposed to reduce the collector's Estimates further

30. Excise on Spirits & Drugs. The Collector of Madras has provided Rs 1200 for the repair of the Arrack Distillery and jaggery Godown at Mandearpet. The provision will be reduced to Rs 1000.

31. Construction. The Estimates of Collectors under this head are given below.

Districts	Actuals 1881-82	Sanctioned for 1882-83	Collected Estimate	Original Estimate	Revised Estimate	Total
	Rs	Rs	Rs	Rs	Rs	Rs
Gauhati	95	841	0	500	500	500
Wazirabad	100	59	0	70	70	70
Godavari	233	1177	400	800	1000	1000
Hydrabad	170	210	0	210	210	210
Nellore	0	0	0	0	0	0
Madras	0	3365	0	4000	4000	4000
S. Secab	948	2861	14108	825	14973	14973
Samjore	379	361	5252	1226	6478	6478
Madura	8	228	0	120	120	120
Trincomelly	5	135	0	116	116	116
S. Canara	807	411	0	410	410	410
Malabar	1550	1093	0	560	560	560
Total	4292	10741	19800	8637	28437	28400

Details of the works all of which seem to be necessary are given in the accompanying statement. Of the works included in the estimate received from S. Secab the cost of those entered in the margin exceeds Rs 1000 but the local has evidently included them as not requiring professional supervision for their construction. The amount will be retained. The provisions under repair call for no remark.

32. Stamps The provision made by the Supt of Stamps (Rs 300) for general repairs to the building occupied by his office, will be retained.

33. Administration. By G.O. of 25th February 1881 No 506 the police buildings were placed under the charge of the Supt of

of works Presidency; the necessary funds, the Board presume will be provided in the D.P.W. Budget.

34. Minor Departments. Rs 1280

are provided by collectors

	Original Works Rs.	Repairs Rs.	Total Rs.	
Godavari	300.	200.	500.	for construction
Krishna	200.	"	200.	and repair of sheds
Cuddapah	200.	"	200.	
Kurnool	"	30.	30.	for the accommoda
Coimbatore	"	50.	50.	tion of the estab.
Salem	"	200.	200.	
S. Canara	"	60.	60.	ishments for register
Malabar	"	40.	40.	ing Land Trade. The
Total	700.	580.	1280	amount will be

adopted at Rs 1,300 in round numbers.

35. The total estimate under Public works as revised by the

the Board thus amounts to Rs 110,000. A list of the works is herewith submitted; a copy of the same will be forwarded to the Accountant General.

36. The estimates under receipts and charges discussed in the foregoing paragraphs compare with the actuals of past years and the sanctioned and regular estimates for the current year as detailed below

2506/23

Items	Actuals of				Estimate for 1881-82				Estimate for 1882-83	
	1877-78	1878-79	1879-80	1880-81	Sanctioned	Regular	Local Officers' Boards			
Receipts										
1. Printing	13,939	16,630	19,341	30,887	25,600	33,235	31,990	33,000		
2. Stamping weights and measures	19,431	17,820	18,711	15,386	17,800	16,726	17,300	16,300		
3. Sale proceeds of skins &c	*	*	*	1,680	1,400	2,282	1,600	1,700		
4. Sale of old materials	11,003	776	18,734	1979	10,20	2196	1760	1900		
5. Savings and Refunds				20	330	50	70	50		
6. Miscellaneous				2165	850	1882	1865	1850		
Total	44,373	42,220	56,786	51,617	47,000	56,371	54,585	54,800		
Charges										
1. Printing	1,03,690	1,02,240	90,351	84,004	93,000	87,500	80,796	88,000		
2. District Posts	1,24,297	1,12,760	1,06,701	1,07,465	1,08,630	1,11,730	1,12,247	1,12,428		
3. Registration of births and deaths	12,096	10,910	10,536	10,741	11,800	11,665	11,830	11,800		
4. Stamping weights & measures	15,422	13,540	15,843	14,109	16,300	15,943	16,012	15,000		
5. Agricultural Exhibitions	"	"	"	"	"	"	"	10,000		
6. Rent of premises, buildings	10,670	12,300	17,545	18,874	14,000	15,458	15,472	15,500		
7. Municipal Assement & rates on Govt buildings	64,408	61,068	92,009	53,274	82,300	99,761	1,01,271	88,800		
8. Rain Gauges	26	20	185	36	340	455	460	460		
9. Rewards for the destruction of wild animals & preserving skins	22,246	18,350	16,460	18,237	23,600	23,300	23,670	24,000		
10. Purchase of books and publications	6572	7,270	"	"	"	"	"	"		
11. Native Choultry & Langer Khana	24,764	24,267	24,335	23,824	24,500	24,504	24,504	24,500		
12. Maintenance and burial of paupers	4,8385	25,579	11,449	4,560	6,000	6,460	6,160	6,200		
13. Fire, Flood, Famine & Epidemic charges	2,238	230	"	7	1,200	1,150	1,200	1,200		
14. Distribution of cattle disease medicine	"	"	"	"	260	220	320	320		
15. Improvement of Agriculture and Trade	"	"	"	"	"	20	20	20		
16. Miscellaneous	"	"	"	"	"	"	70	10		
17. Public Works	11,449	8,570	11,106	43,722	9,000	8,300	1,24,437	1,10,000		
Total	4,46,263	3,97,284	3,96,520	3,79,073	4,71,930	4,80,752	5,18,475	5,09,248		

* Do not include expenditure on works transferred from D. P. W.

* Include items other than those for which provision is here made -

37. The Commissioner of Salt Revenue has provided Rupees 3470 for cost of Europe stores under the head of "Provincial Services" in his Budget. But the necessity for the charge has not been explained nor have any details been furnished as to the stores required.

The amount has therefore been struck out.

38. The schedule of Stores is given below with reference to para 2 of the Accountant General's letter embodied in G. O. dated 5th August 1880, No 1520.

Actuals of 1880-81	Sanctioned estimate for 1881-82	Budget estimate for 1882-83	Remarks.
--------------------	---------------------------------	-----------------------------	----------

(a) - Stores ^{via} still to be obtained through the Secretary of State for India —

2500
24

(b) - Stores to be procured independently of the India Office in Europe or America —

(c) - Stores to be purchased in India —

Purchase of Press materials —

* 12,500 13,900 * Not known not being shown separately in the Accountant General's returns —

(d) - Stores to be procured from other Departments value whereof has to be debited to the receiving Department by book adjustment —

Total * 12,500 13,900

(True Extract)

L. The Chief Secretary to Government

Financial Department

with 2 statements & a list of Petty Construction & Repair works —

sd/ W. Hogg
W. Hogg

25/25

2500
25

Submitting to
Govt Budget estimates
of Provincial Receipts
& charges under Bd
control for 1882-83.

The Board of Revenue review in their Proceedings above recorded the estimates of Provincial receipts and charges under their control, for the year 1882-83. The late submission of this Budget is ^{very objectionable} ~~to be regretted~~. ^{any delay} ~~The same~~ was noticed ~~also~~ on the last occasion and the Govt. ^{trust that} ~~but~~ the Board will in future see that ^{no} ~~every~~ effort is ^{spent} ~~made~~ to ^{obtain} ~~make~~

for the budget reaching
Government at latest
by the 1st November.

2. The receipts are
estimated at Rs 54,800
or Rs 7000 higher than
the estimate for the
current year. The
increase is chiefly under
"Printing"; the receipts
from which amounted
in 1880-81 to Rs 30,007,
and are now estimated
at Rs 33,000, a sum
much above the ^{increase} receipts
of past years. The
rise is due to the
present system of debiting
Local Fund Boards and
Municipalities with the
cost of the work executed
for them. The Board's
estimate of Rs 54,800

an assignment. It is
known that the
amount for the
the Rs. 20,000
contribution
is to be made from

Actuals	Rs
1878-9.	42,220
1879-80.	56,786
1880-81.	51,617
Estimates	
1881-82.	47,000
1882-83.	54,800

Actuals	Rs
1878-9.	3,97,282
1879-80.	3,96,520
1880-81.	3,79,073
Estimates	
1881-82.	4,71,930
1882-83.	5,09,248

will be accepted.

3. ²⁵⁰⁰ The charges are
estimated at Rs 5,09,248
against Rs 4,71,930 the
grant for the current
year. The variations
are shown below.

	More.	Less.
Printing.		5000
District Post.	4808	
Stamping weights & measures.		1300
Agricultural exhibitions.	10000	
Rent of revenue buildings.	1500	
Municipal assessment & rates on Govt. buildings.	6500	
Rain gauges.	120	
Rewards for the destruction of wild animals.	400	
Maintenance & burial of paupers.	200	
Distribution of cattle disease medicine.	60	
Improvement of agriculture & trade.	20	
Miscellaneous.	10	
Public Works.	20000	
	43,618	6300
Increase	37,318	-

Proposed

Proposals for holding agricultural exhibitions are now under consideration by the Board, and the provision of Rs 10,000 has been made on this account. The necessity for increasing the provision under Public Works by Rs 20,000 is fully explained in the Proceedings. The differences in the other items call for no special remarks.

4. The estimates will be passed as follows:-

Receipts

for the present but no expenditure from it is to be made to the full sanction

2500
28 Receipts.

	Rs
Printing	33,000
Stamping weights & measures	16,300
Sale proceeds of old materials	1,700
Savings & refunds	50
Miscellaneous	1850
	<u>54,800</u>

Charges

Printing	88,000
District Post	1,13,438
Registration of births & deaths	11,800
Stamping weights & measures	15,000
Agricultural exhibitions	10,000
Rent of revenue buildings	15,500
Municipal Assessment & rates on Govt. buildings	88,800
Rain gauges	460
Reward for the destruction of wild animals	24,000
Native Chouthies & Sanyashtanas	24,500
Maintenance & burial of paupers	6,200
Fire, flood, famine & epidemic charges	1,200
Distribution of cattle disease medicine	320
Improvement of agriculture & trade	20
Miscellaneous	10
Public Works	1,10,000
	<u>5,09,248</u>

Despatches
One set draft to 1st inst after despatching papers
40-50

The Revenue Dept. b
Board of Revenue 13
Accountant General b
with Contingent
Station

Recd 4/1/12

21/12

Govt. of 1884 Madras

Final
DISPOSED OF

29 DEC 81

H.C.D. No. 2506

Dated

Recd.

(28)

1884 No.

Nos.

Budget Estimate of
Provincial receipts
and charges under
control of Board
of Revenue for 1862-63
revised & passed.

despatched
25/12

25/12