

17-6-11.12

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No 1046.

Dated 21st Dec. 1895.

INDEXED.

18/17

[Despatch Abstract.]

BUDGET ESTIMATE.-

Accepting the ---- of receipts and charges on account of the Village Officers' Special Test Examination for 1896-97 in supersession of those already passed in G.O. No. 283, Financial, dated 9th October, 1895.

[F]
19

400-29-9-95.

Entered in Budget Register.

6/1/96 Date.

For P.C. 6/1/1896.
By B.C. 7/1/1896.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

No. 1046, FINANCIAL, 21st DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 783, Financial, dated 9th October 1895.

Order—No. 783, Financial, dated 9th October 1895.

4. A sum of .002 will be added to both the receipts and charges on account of the *Village Officers' Special Test*, which should be treated as *Provincial* from 1894-95. The examination is held separately in each district and is under the control of the Collector. The Board of Revenue should submit the necessary estimates in future.

G.O., No. 856, Financial, dated 1st November 1895.

Order—No. 856, Financial, dated 1st November 1895.

4. Item (e), which represents examination fees recovered from candidates appearing for village tests, should be credited (and the charges debited) to *Provincial* and not to *Local*, as the examining body is *Provincial*—(G.O., No. 783, Financial, dated 9th October 1895).

G.O., No. 830, Revenue, dated 20th December 1895.

Read—Extract from Board's Proceedings, No. 377, dated 18th October 1895, submitting to Government the revised estimate for 1895-96 and the budget estimate for 1896-97 of Village Service Fund.

Order—No. 830, Revenue, dated 20th December 1895.

The estimates of the receipts and charges on account of the Village Officers' Special Test examinations are approved and transferred to the Financial Department for sanction, with reference to paragraph 4 of G.O., dated 1st November 1895, No. 856, Financial.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue).
" Financial Department.
" Accountant-General.

ORDER—No. 1046, Financial, dated 21st December 1895.

The Board's estimates are accepted in supersession of those already passed in paragraph 4 of G.O., No. 783, Financial, dated 9th October 1895. The Board should submit future estimates before the 15th September.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Public Department.
" Accountant-General.
Editors' Table.

APPENDIX.

RECEIPTS.

DETAILED ACCOUNT No. XXI-E.—SCIENTIFIC, ETC., DEPARTMENTS— Examination fees.

	Budget Estimate for 1896-97.	Revised Estimate for 1895-96.	Sanctioned Estimate for 1895-96.	Actuals for 1894-95.
	RS.	RS.	RS.	RS.
<i>PROVINCIAL.</i>				
Village Officers' Special Tests	* 2,000	500	1,000	186

* The increased budget provision is due to the circumstance that a larger number of candidates for the test are expected in 1896-97 than in 1895-96, the test being compulsory after 1st January 1896.

EXPENDITURE.

DETAILED ACCOUNT No. 26-L.—SCIENTIFIC, ETC., DEPARTMENTS—Examinations.

	Numbers.		Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Sanctioned Estimate, 1895-96.	Actuals, 1894-95.
	1896-96.	1896-97.	RS.	RS.	RS.	RS.
			<i>PROVINCIAL.</i>			
			VILLAGE OFFICERS SPECIAL TESTS.			
Supplies and Services— Contingencies—			Rewards to Examiners	* 500	100	..
			Stationery for examinations			160
			Service Postage, &c.			

* Details should be given in future estimates.

Gobt. of {1895} Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 1046, 21st December 1895.

DECEMBER.

Budget Estimates.

Accepting the — of receipts and charges on account of Village Officers' Special Test Examination for 1896-97, in supersession of those already passed in G.O., No. 783, Financial, dated the 9th October 1895.

No. 783, FINANCIAL, 9TH OCTOBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From the Commissioner for Government Examinations, dated 14th September 1895, Nos. 2959 and 2960, submitting budget estimate of receipts and charges for 1896-97.

ORDER—No. 783, Financial, dated 9th October 1895.

With reference to the Commissioner's remarks in regard to the *Upper Secondary Examination*, the receipts under that head will be raised by .01 in the budget for 1896-97. In view of the reason assigned for increased provision for *Rewards to Examiners* in the *Lower Secondary Examination* the receipts on account of that examination may also be safely raised by .01.

2. The anticipated charges on account of *Rewards to Examiners* will be reduced by .002 under *Technical Examinations* and, with advertence to the Commissioner's remarks as regards the *Primary Examination*, by .05 under that head.

The provision for other petty charges under *Supplies and Services* has been placed too high, when compared with the actuals of past years. A reduction of .004 will be made.

3. Under *Contingencies* the estimate for 1896-97 appears to be excessive and will be reduced by Rs. 115.

The item "Other charges" included in this head is stated to represent "coolie hire paid for gardening, watching and other purposes." The Commissioner will be requested to explain the necessity for so large a sum as Rs. 25 *per mensem* (which is that provided in his estimate) being required for this purpose. The employment of a permanent gardener and watchman would be cheaper. The necessity for a gardener is, moreover, not apparent, as a separate grant is made on account of the "Old College Park." Pending the receipt of the Commissioner's report on this point, the reduced allotment will be permitted to stand.

4. A sum of .002 will be added to both the receipts and charges on account of the *Village Officers' Special Test* which should be treated as *Provincial* from 1894-95. The examination is held separately in each district and is under the control of the Collector. The Board of Revenue should submit the necessary estimates in future.

5. The estimates as modified above are shown in the appendix to these proceedings and passed for entry in the budget for 1896-97.

6. It is observed from the Commissioner's revised estimate that it is contemplated to exceed the budget provision for the current year under 26 L. *Government Examinations* by a sum of .08. This increase in expenditure against a rise of only .008 in the receipts cannot be permitted in the absence of detailed information as to its necessity. Every effort should be made to render the examinations more self-supporting than they are at present and the Educational Department will consider how this can be best effected.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Commissioner for Government Examinations.

" Educational Department.

" Accountant-General.

" Board of Revenue (Land Revenue).

Editors' Table.

Exd. A. Raitt.

Appendix.

APPENDIX.

RECEIPTS.

DETAILED ACCOUNT No. XXIE—SCIENTIFIC, ETC., DEPARTMENTS—Examination Fees.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
PROVINCIAL.	RS.	RS.	RS.	RS.
Government Examinations—				
Technical Examinations	5,000	5,000	5,000	4,714
Upper Secondary Examination (a)	2,000	900	1,000	915
Hand-writing Test for Under-Graduates	3,000	3,000	3,600	3,358
Medical Entrance Examinations	1,400	1,400	1,500	1,375
Special, Salt and Abkari Tests (b)	32,000	32,500	35,000	33,744
Salt Competitive Examination (c)	200	200	300	..
Sub-Assistant Inspectors' Tests (d)	700	700	500	635
Lower Secondary Examination (e)	25,000	30,000	28,000	29,114
Primary Examination (f)	23,600	22,000	20,000	18,610
Miscellaneous sources	100	100	100	91
TOTAL ..	97,000	95,800	95,000	92,556
Village Officers' Special Tests	200	200	..	..

EXPENDITURE.

DETAILED ACCOUNT No. 26L—SCIENTIFIC, ETC., DEPARTMENTS—Examinations—cont.

Numbers.			Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.	
			RS.	RS.	RS.	RS.	
1895-96.							
1896-97.							
DETAILS.							
GOVERNMENT EXAMINATIONS.*							
Salaries—	1	1	Secretary (local allowances) (350) † ..	4,200	4,200	4,200	4,200
				4,200	4,200	4,200	4,200
OFFICE OF THE COMMISSIONER.							
Establishment—	1	1	Manager (200—10—250)	2,840	2,720	2,720	2,600
	3	3	Clerks (60), (40—2—50), (30—2—40) ..	1,734	1,686	1,686	1,758
			Temporary clerks in Secretary's office (a) ..	500	500	500	500
	5	5	Servants 1 (15), 3 (8), 1 (1½)	486	486	486	485
TEMPORARY ESTABLISHMENTS UNDER							
			Primary Examination Boards (b)	3,720	3,720	3,600	2,965
				9,280	9,112	8,992	8,308
REWARDS TO EXAMINERS.							
Supplies and Services—			Technical Examinations (c)	11,800	12,000	11,000	10,923
			Upper Secondary Examination	2,500	2,500	2,500	2,096
			Handwriting Test for Under-Graduates ..	400	400	450	397
			Medical Entrance Examinations (d)	750	750	650	585
			Special, Salt and Abkari Tests (e)	13,000	15,000	14,000	18,636
			Salt Competitive Examination (f)	450	450	450	269
			Sub-Assistant Inspectors' Tests (g)	1,000	1,000	700	599
			Lower Secondary Examination (h)	16,000	17,000	15,000	20,290
			Primary Examination (i)	20,000	25,500	27,000	25,720
			65,900	74,600	71,750		
				65,900	6,400	65,850	79,515
			Fees to Superintendents and Clerks	4,500	4,500	5,000	4,243
			Stationery purchased for examinations ..	3,500	3,500	4,000	3,584
			Extra coolies and peons	1,000	1,000	1,000	896
			Material for Tailoring examination	200			
			Needlework material for the Lower Second- ary examination	300			
			Cost of chemicals, models, &c.	500			
			Postage paid on parcels	800			
			Cost of conveying tables and stools	100			
			Cost of cloth, sealing wax, candles, &c. ..	50	4,000	4,000	3,559
			Cost of making covers, mending quills, &c. ..	50			
			Allowance paid to copyists for preparing nominal lists	500			
			Tabulation charges	600			
			Cooly for carrying examination papers, &c. ..	500			
				12,600	13,000	14,000	12,282

* The expenditure is controlled by the Commissioner for Government Examinations.
† Drawn by the Junior Professor of English, see note (a) at page ..

EXPLANATORY REMARKS.

- (a) If the draft revised notification regarding the Upper Secondary examination, now before Government, be approved, a further sum of Rs. 1,000 may be realized from fees paid by candidates for this examination.
- (b) The concession allowed to Mussulman candidates and candidates from the Northern Circars and the Ceded Districts under the present notification will cease on the 1st January 1896. A fall in the number of candidates must necessarily be expected and consequently the receipts for 1896-97 are estimated at Rs. 32,000. The revised estimate for 1895-96 as regards these tests has been arrived at on the basis of the fees already paid by applicants for the ensuing examinations.
- (c) The maximum number of candidates allowed by the Board of Revenue to compete this year is only 10. The same number is assumed as probable with reference to the examination of 1896-97.
- (d) Both in the revised estimate, and in the budget estimate for 1896-97, a higher figure than the actuals for 1894-95 is entered in view of the fact that candidates for clerkships in the Educational Department on salaries of Rs. 50 and upwards are now required to pass certain of these tests.
- (e) The revised estimate has been arrived at, as in the case of the Special and Salt and Abkari tests, on the basis of the fees paid by candidates who have applied for the ensuing examination; but the figure for 1896-97 has been fixed lower as all candidates, who passed a portion of the examination under the old notification, but have not yet completed the test have been required to qualify for certificates, or at least to complete the compulsory portion of the examination under the present notification, at the examination of December next, and there will accordingly be no more of these candidates at the examination of 1896-97.
- (f) As pupil candidates, who have hitherto had to pay no fee, are required under the revised notification to pay a certificate fee of Rs. 1-8-0, and the fee for private candidates has been raised from Rs. 2 to Rs. 2-8-0, both the revised estimate for 1895-96 and the budget estimate for 1896-97 have been fixed higher than either the actuals of 1894-95 of the budget estimate for 1895-96.
- In the statement of receipts and charges received from certain Treasury officers, fees and other receipts not belonging to this office were shown under Government examinations. The sum of Rs. 469, which is the total of the amounts thus wrongly credited, has accordingly been deducted from the actuals as furnished by the Accountant-General in the statement sent by him on the 14th August.

- (a) The number of temporary clerks varies and is not the same throughout the year.
- (b) There being 31 boards at work now as against 30 up to the end of last year, provision has been made both in the revised estimate and in the estimate for 1896-97 on account of establishment for this additional board.

Average.	Actuals for 1894-95.	Actuals for 1893-94.	Actuals for 1892-93.
8,886	10,923	8,298	6,738
2,647	2,096	2,919	2,925
327	397	238	346
602	585	496	726
15,863	18,636	11,640	17,312
407	269	209	742
713	599	807	733
21,125	20,290	27,725	15,360
24,012	25,720	26,072	20,244
	4,243	4,642	
	3,584	3,603	
	896	786	
	3,559	3,996	9,883
11,731	12,282	13,027	9,883

- (c) The charges depend upon the nature of the subjects brought up and the number of candidates. A larger remuneration has to be paid to examiners in the case of certain subjects than in the case of others. Hence an addition of Rs. 1,000 has been made.
- (d) The Medical entrance examinations have been held and the figure shown under 'revised estimate' is almost the exact amount that will have to be paid to the examiners.
- (e) The revised estimate has been raised by Rs. 1,000. There are three additional subjects in which question papers are to be set for the first time this year. The charges for the ensuing official year have been fixed at a smaller figure in view of the probable decrease in the number of candidates owing to the withdrawal of certain concessions now allowed.
- (f) The figure entered is Rs. 450 both under revised estimate and budget estimate for 1896-97, in view of the variety of optional subjects which may be brought up and in which question papers may accordingly have to be set.
- (g) The revised estimate has been raised in view of the increased number of candidates that may be expected with reference to the Public Service Notification, according to which clerks on Rs. 50 and upwards in the Educational Department are required to have passed certain of these tests.
- (h) An addition of Rs. 2,000 has been made in the revised estimate in view of the increased number of candidates for the ensuing examination.
- (i) If the draft rules regarding the payment of remuneration, now before Government, are approved, a saving of Rs. 5,000 in the total expenses incurred on account of this examination may be effected.

EXPLANATORY REMARKS.			
Average.	Actuals for 1893-94.	Actuals for 1894-95.	Actuals for 1895-96.
10,828	8,972	15,161	8,350
1,317	1,539	1,483	930
34	35	25	42
56	48	60	60
150	200	100	..
692	499	781	847
2,642	3,258	1,571	13,101
808	716	980	729

(a) These represent cooly hire paid for gardening, watching and other purposes.

(b) A certain portion of the printing work connected with the registers, forms, &c., required for the various examinations has to be done, as a matter of necessity, at private presses. The certificate forms on account of the Technical examinations are lithographed, and the Vernacular papers for the Translation Test, Higher grade, under the present Special Test Rules, and some of the plans, diagrams, &c., for the Technical examinations, are required to be lithographed also.

(a) These represent cooly hire paid for gardening, watching and other purposes.

(8) A certain portion of the printing work connected with the registers, forms, &c., required for the various examinations has to be done, as a matter of necessity, at private presses. The certificate forms on account of the Technical examinations are lithographed, and the Vernacular papers for the Translation Test, Higher grade, under the present Special Test Rules, and some of the plans, diagrams, &c., for the Technical examinations, are required to be lithographed also.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 783, 9th October 1895.

OCTOBER.

Budget Estimates.

Passing orders on the — of the Commissioner
for Government Examinations for 1896-97.

28
Read again 96
No. 856, FINANCIAL, 1st NOVEMBER 1895.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 59, Legislative, dated 12th October 1892.

ABSTRACT.—Communicating copies of the correspondence with the Government of India regarding the adjustments of the cost of village service in this Presidency between the Government and the ryots in view to the amendment of the Madras Village Cess Bill under the consideration of the Select Committee.

G.O., No. 80, Legislative, dated 3rd August 1893.

ABSTRACT.—Passing the necessary orders in consequence of the Madras Village Cess Act, 1893, having received the assent of the Governor-General.

G.O., No. 7, Financial, dated 7th January 1895.

ABSTRACT.—Recording letter from the Government of India regarding the classification of the receipts of the Village Service Fund, and passing orders on the budget estimates for 1896-97.

G.O., No. 121, Financial, dated 5th February 1895.

ABSTRACT.—Stating that the Accountant-General's view, that the Government contribution to the Village Service Fund should be the difference between the village cess and the sum of "quit-rents" and "other assets" of the fund, is correct.

G.O., No. 372, Financial, dated 8th May 1895.

ABSTRACT.—Recording Proceedings, Mis. No. 1679, Revenue, dated 26th April 1895, on Board's Proceedings expressing its views in regard to the draft of a circular which the Accountant-General proposes to issue to Collectors regarding the adjustment of the Government contribution under Act IV of 1893, pending the receipt of the Accountant-General's remarks.

READ—also the following papers:—

Proceedings of the Board of Revenue (Land Revenue), dated 17th June 1895,
Mis. No. 3014.

Resolution.—With reference to paragraph 5 of G.O., No. 256, Financial, dated 19th March 1895, directing that all alterations in the accounts of 1894-95 should be reported to the Accountant-General before the end of July next, the Board requests that early orders may be passed on the questions raised in Board's Proceedings, Mis. No. 1586, dated 27th March 1895, regarding certain component items of Government contribution to the Village Service Fund. In G.O., Mis. No. 1679, Revenue, dated 26th April 1895, the Board's Proceedings above referred to was recorded pending receipt of the Accountant-General's remarks.

2. Pending receipt of the orders of Government, instructions are being issued to Collectors to credit to the fund in the accounts of 1894-95 an amount equal to the difference between the receipts from village-cess during fasli 1304 and the revenue from village service inams for the fasli.

(True Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Proceedings of the Board of Revenue (Land Revenue), dated 5th July 1895, Mis. No. 3332.

Read—the following papers:—

- (1) Circular No. III from the Accountant-General, Madras, dated 23rd April 1895.
- (2) Government Order, No. 2357, Revenue, dated 12th June 1895.

Resolution—dated 5th July 1895, Mis. No. 3332.

With reference to the Government Order read above, the Board begs to submit the following for the consideration of Government in connection with the Accountant-General's circular, No. III, dated 23rd April 1895.

2. The items of receipts of the Village Service Fund which the Accountant-General proposes to treat as part of the contribution from General Revenues due to the fund under section 8 of Act IV of 1893 are—

For the last 9 months of 1894-95.

- (1) Revenue from village service inams due prior to fasli 1303.
- (2) " " " after " 1303.
- (3) XXV, "Miscellaneous"—
 - (a) Sale of Government securities.
 - (b) Sundry receipts.
- (4) XXXII—Civil Works.

For 1895-96 and future years.

- (5) XXV—Miscellaneous—
 - Sundry receipts.
- (6) XXXII—Civil Works.

With regard to item 2, there is no objection to the Accountant-General's proposal.

Item 1, the receipts under which during the last nine months of 1894-95 amounted to Rs. 20,633, represents an unappropriated balance of the old Village Service Fund and should not be credited as a contribution due to the fund under the new Village Cess Act IV of 1893.

Item 3 (a).—To this head a sum of Rs. 8,60,521 was credited during the year 1894-95 by the sale of Government promissory-notes belonging to the fund. This amount forms part of the surplus balances of the old Village Service Fund and is made up of village cess and other contributions paid by ryots as well as Government contributions proper. It cannot therefore be treated as part of the "Contributions from general revenues" paid under the new Act.

Items 3 (b) and 4.—The receipts under these heads during the last nine months of 1894-95 amounted to Rs. 848*.

	RS.	
* Sundries	32	sale-proceeds of buildings and old materials and also contributions by ryots towards the construction of village chavadies. The fact last mentioned is an objection to these receipts being regarded as contributions from general revenues.
Civil Works	816	
Total	848	

Items 5 and 6.—The remarks against items 3 (b) and 4 apply to these items also. Item 3 (a) "Sale of Government securities" has disappeared from "XXV, Miscellaneous" as all Government securities of the Village Service Fund were sold during 1894-95.

3. For the foregoing reasons, the Board begs to suggest that early instructions may be issued to the Accountant-General to the effect that the revenue from village service inams due prior to fasli 1303 and receipts under XXV, Miscellaneous, and XXXII, Civil Works, may be excluded from "Contributions from general revenues."

4. In Board's Proceedings, No. 211, dated 27th June 1895, the Board issued instructions to all Collectors to the above effect, subject to the approval of Government. This course was considered necessary because all adjustments in regard to the accounts of 1894-95 had to be effected before 1st July.

5. It may be observed that if the Board's proposals are accepted, the receipts which will be excluded from the Government contribution will nevertheless constitute an addition to the assets of the fund and will indirectly tend to reduce the Government contribution as well as the cess payable by ryots.

(True Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 10th July 1895, No. I.B.E.-126.

With reference to Acting Under Secretary Mr. W. B. Ayling's official memorandum, No. 73, dated the 3rd July 1895, I have the honour to invite attention to my letter, No. I.B.E.-60, dated 6th May 1895, which was disposed of in G.O., Mis. No. 2357, Revenue, dated 12th June 1895. I may, however, add with reference to Revenue Board's Proceedings, Mis. No. 3332, dated 5th July 1895, a copy of which has been furnished to me, that it was decided in G.O., No. 121, Financial, dated 5th February 1895, that the Government contributions to the Village Service Fund should, together with the other receipts of the fund (except village cess), represent half of the assets of the fund and the village cess the other half. I consider, therefore, that the three items mentioned in paragraph 3 of the Revenue Board's Proceedings of the 5th instant should be reckoned with the Government contributions to make up half the assets of the fund. The sale-proceeds of Government securities alone may be shut out of the account as not representing current revenue.

Endorsement, R. No. 1478, Revenue, dated 16th September 1895.

Transferred to the Financial Department.

(Signed) E. GIBSON,
Secretary to Government.

G.O., No. 651, Revenue, dated 25th September 1895.

ABSTRACT.—Recording Board's Proceedings submitting report on the operations of the Cattle Pound and Village Service Funds for 1894-95.

ORDER—No. 856, Financial, dated 1st November 1895.

In the papers read above, there is some confusion between the balances of the Village Service Fund under the old Act (IV of 1864) and the current collections under the new Act (IV of 1893).

2. Of the various items under discussion, the following are practically arrear collections or balances under the old Act and should be treated as such, although realized in 1894-95, viz.—

- (a) Revenue from village service inams due prior to fasli 1303 ;
- (b) Interest on Government securities ; and
- (c) Sale-proceeds of Government securities.

3. These do not form revenue or receipts under the new Act and should therefore be entirely excluded in determining the amount of the Government contributions, which, under section 8 of the Act, should be equal to the estimated proceeds of the village cess. As a matter of fact, the Accountant-General has, under the orders of the Government of India, excluded item (c) from the receipts of 1894-95, and added it to the *balances* of the Village Service Fund (*vide* paragraph 7 *infra*).

4. The remaining items under discussion are—

- (d) Interest on arrears of revenue.
- (e) Examination fees * (Village Test).
- (f) Miscellaneous sundry receipts.
- (g) Civil Works—Contributions for village chavadies, &c.

* Not mentioned by the Board but actually appearing in the accounts—(*Vide* paragraph 7 *infra*).

Of these, item (d) has already been transferred from *Interest, Local, to Interest, Imperial*.

Item (e) which represents examination fees recovered from candidates appearing for village tests should be credited (and the charges debited) to *Provincial* and not to *Local*, as the examining body is *Provincial*.—(G.O., No. 783, Financial, dated 9th October 1895).

Items (f) and (g) *Miscellaneous sundry receipts* (representing fines, &c.,) and *Public Works receipts* are exceedingly small in amount and might be classified under *VI, Provincial rates—Miscellaneous*, if the receipts are contributions or recoveries from ryots, and under *I, Land Revenue—Miscellaneous Local*, if they are not of this character.

5. The receipts of the Village Service Fund will then appear under two heads only and it will not be difficult to secure what the Act intends, viz., to make the *payments by ryots (VI, Provincial rates)* exactly equal to the *contributions from Government (I, Land Revenue)*.

6. The Board's proposal to keep petty miscellaneous items outside these two accounts is contrary to the intentions of the Act—(*vide* Statement of Objects and Reasons, pages 2 and 3, Gazette Supplement, dated 10th January 1893, and G.O., No. 59, Legislative, dated 12th October 1892.) The Act evidently contemplates, not only equalisation between the receipts and charges of each year without accumulation of balances in the future, but also equalisation between contributions by Government and payments by ryots.

7. The Board's revised estimates for 1894-95 and the actuals (final accounts) stand as follows :—

Village Service Fund.	Board's revised estimate.	Actuals.	
		According to Accountant-General's books.	As given by the Board of Revenue.
	RS.	RS.	RS.
I. Land Revenue—			
Government assignments due <i>after</i> and <i>prior</i> to fasli 1303	5,46,200	14,54,044	18,67,897
Quit rents on enfranchised inams due <i>after</i> fasli 1303	11,43,000	4,73,782	
Miscellaneous		138	
	16,89,200	19,27,964	18,67,897

Village Service Fund.	Board's revised estimate.	Actuals.	
		According to Accountant-General.	As given by the Board of Revenue.
	RS.	RS.	RS.
VI. Provincial Rates—			
Rates and Cesses —			
Village Cess	15,76,000	17,75,805	17,54,528
Mira fees		48	8,343
Cess collected over and above Land Revenue (Malabar) !.. .. .	90,000	91,848	91,870
Miscellaneous—			
Quit rents on inams prior to fasli 1303.	38,000	33,993	32,085
	17,04,000	19,01,694	18,86,826
XII. Interest—			
Interest on Government securities ..	35,100	32,435	32,436
Interest on arrears of Land Revenue ..	200	219	218
	35,300	32,654	32,654
XXI. Scientific, &c., Departments—			
Examination fees (Village test)		181	186
XXV. Miscellaneous—			
Sale of Government securities	8,49,100		8,60,520
Sundry receipts	1,000	839	924
	8,50,100	839	8,61,444
XXXII. Civil Works—			
Sale of buildings, &c.	400	33	229
Total receipts	42,79,000	38,63,365	46,49,236
Total charges	46,98,000	45,29,531	45,30,077
Deficit	4,19,000	6,66,166	
Government securities added to balances..		8,60,521	
Surplus		1,94,355	1,19,159
Opening balance	12,54,000	12,20,950	12,20,950
Closing balance	8,35,000	14,15,805	13,40,109

8. The classification of the details under *I, Land Revenue*, and *VI, Provincial rates*, appears to be faulty and the attention of the Board will be drawn to the point in view of the departmental accounts being brought into exact accord with those of the Accountant-General.

9. There has been an excess collection of two lakhs under *Village Cess*, as compared with the Board's revised estimate, but the Act requires the Government contributions to be equal to the *estimated* and *not* the *actual* proceeds of the cess. No readjustments are necessary in such cases, but the estimates of succeeding years should be modified so as to utilise the excess collections of previous years.

10. As brought out by the actuals, there is an excess balance of over 5 lakhs available for expenditure, and the cess collections might probably be reduced from 9 to 8 pies in the rupee. The Board of Revenue proposes to consider this point when framing the estimate for 1896-97.

11. G.O., No. 121, Financial, dated 5th February 1895, will be cancelled, and the Accountant-General will, in communication with the Board, issue a revised circular in accordance with the views above enunciated and clearly define the procedure to be adopted as regards the collections of future years.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Accountant-General.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Reed.

Encl.

G.O., No. 856, 1st November 1895.

NOVEMBER.

Village Cess.

Passing orders as to the correct classification of
the collections under the — Act, 1893.

F 1,000 - 6-12-95.

Govt. of {1895} Madras.
REVENUE.

To

The Financial
Dept.

Dated

Reed.

Encl.

Mis. G.O., 21st Decr. 1895, No. 830

SUBJECT.

- Approving and transferring
to the Finl. Dept. for
sanction the estimates of
the receipts and charges
on account of the Vil-
lage officers' Special
Test Exms. for 1896-97

856

1-11-95

Read Extract from Board's Proceedings, dated 18th October 1895, No. 377 submitting to Govt. the revised Estimate for 1895-96 and the Budget Estimate for 1896-97 of the Village Service Fund.

Order thereon, dated 20th December 1895, No. 830 Press.

The ~~Board's~~ estimates of the Receipts and Charges on account of the Village officers' Special Test examinations are approved and transferred to the Financial Department for sanction, with reference to para 4 of G. O. dated 1st November 1895, No. 856 Financial.

(True Extract)

James Davidson
21. XII
For Secretary to Government.

To the Board of Revenue (Land Revenue)

To the Financial Department.

To the Accountant General.

Appendix.

Receipts.

Budget Item.	Budget Estimate for 1896-97.	Revised estimate for 1895-96.	Sanctioned estimate for 1895-96.	Actuals for 1894-95
XXI Scientific and other				
Minor Depts. <u>Provincial.</u>				
Detailed account No. XXI E-				
Examination Fees.				
Village officers Special				
Test Examinations - - -	Rs. 2,000	500	1,000	186

Expenditure.

26 Scientific and other				
Minor Depts. <u>Provincial</u>				
Charges on account of Village				
officers' Special Test.	500	100	,,	160

x The increased budget provision is due to the circumstances that a larger number of candidates for the test are expected in 1896-97 than in 1895-96, the test being compulsory after 1st January 1896.

M.

Ind. Dep

Read again

G.O. No. 783 dated 9-10-95,

para 4

G.O. No. 856 dated 1-11-95,

para 4 (e)

Read also

G.O. No. 830

Endorsement from the Revenue

Department, transferring estimates

of the Board of Revenue under Vil-

lage Officers' Special Tests for

1896-97.

Order

No. 1046 d/21 Dec 95

The Board's estimates are ac-
cepted in supersession of those al-
ready passed in para 4 of G.O. No.

783, Financial, dated 9th. October

1895. The Board should submit

future estimates ^{by 15th Sept} 15th. September.

Receipts Rs 1800 more

Charges Rs 300 "

To

The Revenue Department

" Public Spt

" Accountant General

" Editors' table.

21/12/95
21/12/95
21/12/95

21/12/95
21/12/95
21/12/95

No. 1046, FINANCIAL, 21ST DECEMBER 1895.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 783, Financial, dated 9th October 1895.

Order—No. 783, Financial, dated 9th October 1895.

4. A sum of .002 will be added to both the receipts and charges on account of the Village Officers' Special Test, which should be treated as *Provincial* from 1894-95. The examination is held separately in each district and is under the control of the Collector. The Board of Revenue should submit the necessary estimates in future.

G.O., No. 856, Financial, dated 1st November 1895.

Order—No. 856, Financial, dated 1st November 1895.

4. Item (e), which represents examination fees recovered from candidates appearing for village tests, should be credited (and the charges debited) to *Provincial* and not to *Local*, as the examining body is *Provincial*—(G.O., No. 783, Financial, dated 9th October 1895).

G.O., No. 830, Revenue, dated 20th December 1895.

Read—Extract from Board's Proceedings, No. 377, dated 18th October 1895, submitting to Government the revised estimate for 1895-96 and the budget estimate for 1896-97 of Village Service Fund.

Order—No. 830, Revenue, dated 20th December 1895.

The estimates of the receipts and charges on account of the Village Officers' Special Test examinations are approved and transferred to the Financial Department for sanction, with reference to paragraph 4 of G.O., dated 1st November 1895, No. 856, Financial.

(True Extract.)

E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue.)
" Financial Department.
" Accountant-General.

Bring in
Luit order
Bao-

Correct
State
H.B.

Jul 10 46

APPENDIX.

Budget-Item.	Budget estimate for 1896-97.	Revised estimate for 1895-96.	Sanctioned estimate for 1895-96.	Actuals for 1894-95.
RECEIPTS.				
XXI. Scientific and other Minor Departments—Provincial.				
Detailed Account, No. XXI-E—Examination Fees—Village Officers' Special Test Examinations ..	2,000 *	500	1,000	186
EXPENDITURE.				
26, Scientific and other Minor Departments—Provincial.				
Charges on account of Village Officers' Special Test ..	500	100	..	160

* The increased budget provision is due to the circumstance that a larger number of candidates for the test are expected in 1896-97 than in 1895-96, the test being compulsory after 1st January 1896.

ORDER—No. 1046, Financial, dated 21st December 1895.

The Board's estimates are accepted in supersession of those already passed in paragraph 4 of G.O., No. 783, Financial, dated 9th October 1895. The Board should submit future estimates before the 15th September.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
,, Public Department.
,, Accountant-General.
Editors' Table.

DECEMBER.
G.O., No. 1064, 21st December 1895.
Budget Estimates.

Accepting the — of receipts and charges on account of Village Officers' Special Test Examination for 1896-97, in supersession of those already passed in G.O., No. 783, Financial, dated the 9th October 1895.

Appendix
Receipts

Print this
on page 1

Detailed account No. XXI E - Scientific & other - Examination fees -

Provincial	
Village Officers' Special Test	

Expenditure
26. Scientific & other - Examinations

Provincial	
Village Officers' Special Test	
Supplies	500
Printing	
Stationery	
Postage	

No. 1046, FINANCIAL, 21st DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 783, Financial, dated 9th October 1895.

Order—No. 783, Financial, dated 9th October 1895.

4. A sum of .002 will be added to both the receipts and charges on account of the *Village Officers' Special Test*, which should be treated as *Provincial* from 1894-95. The examination is held separately in each district and is under the control of the Collector. The Board of Revenue should submit the necessary estimates in future.

G.O., No. 856, Financial, dated 1st November 1895.

Order—No. 856, Financial, dated 1st November 1895.

4. Item (c), which represents examination fees recovered from candidates appearing for village tests, should be credited (and the charges debited) to *Provincial* and not to *Local*, as the examining body is *Provincial*—(G.O., No. 783, Financial, dated 9th October 1895).

G.O., No. 830, Revenue, dated 20th December 1895.

Read—Extract from Board's Proceedings, No. 377, dated 18th October 1895, submitting to Government the revised estimate for 1895-96 and the budget estimate for 1896-97 of Village Service Fund.

Order—No. 830, Revenue, dated 20th December 1895.

The estimates of the receipts and charges on account of the Village Officers' Special Test examinations are approved and transferred to the Financial Department for sanction, with reference to paragraph 4 of G.O., dated 1st November 1895, No. 856, Financial.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue).
" Financial Department.
" Accountant-General.

ORDER—No. 1046, Financial, dated 21st December 1895.

The Board's estimates are accepted in supersession of those already passed in paragraph 4 of G.O., No. 783, Financial, dated 9th October 1895. The Board should submit future estimates before the 15th September.

(True Extract.)

Chief Secretary.

To the Revenue Department.
 " Public Department.
 " Accountant-General.
 Editors' Table.

APPENDIX.

RECEIPTS.

RECEIPTS.

DETAILED ACCOUNT No. XXI-E.—SCIENTIFIC, ETC., DEPARTMENTS—
Examination fees.

		Budget Estimate for 1896-97.	Revised Estimate for 1895-96.	Sanctioned Estimate for 1895-96.	Actuals for 1894-95.
		RS.	RS.	RS.	RS.
PROVINCIAL.		2,000 *	500	1,000	186
Village Officers' Special Tests					

* The increased budget provision is due to the circumstance that a larger number of candidates for the test are expected in 1896-97 than in 1895-96, the test being compulsory after 1st January 1896.

EXPENDITURE.

DETAILED ACCOUNT No. 26—SCIENTIFIC, ETC., DEPARTMENTS—Examinations.

DETAILED ACCOUNT No. 26—SCIENTIFIC,		Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Sanctioned Estimate, 1895-96.	Actuals, 1894-95.
Numbers.	1895-96.	RS.	RS.	RS.	RS.
	1896-97.				
PROVINCIAL.					
VILLAGE OFFICERS SPECIAL TESTS.					
Supplies and Services—Contingencies—		Rewards to Examiners	} 500	100	..
		Stationery for Examiners			
		Service Postage, &c.			
					160

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 1046, 21st December 1895.

DECEMBER.

Budget Estimates.

Accepting the — of receipts and charges on account of Village Officers' Special Test Examination for 1896-97, in supersession of those already passed in G.O., No. 783, Financial, dated the 9th October 1895.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No.
139

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

NUMBER OF COPIES
REQUIRED. { Order complete.
Letter only.
Order complete with Letter.