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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
P.W.D. DEPARTMENT

G.O. No.	45/ (W)	Press.
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451
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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

28th January 1878, No. 451 W.

General.
Account.

Read the following paper:—

No. 260. Proceedings of the Madras Government in the Financial Department,
dated 7th January 1878, No. 39.

No. 261. ORDER THEREON, 28th January 1878, No. 451 W.

ADVERTING to paragraph 25 of these orders, it is observed that the transfer of the items in question to the Public Works Budget in detail is not necessary. Petty items of this character are not provided for separately in Public Works Budget, but are carried out from lump allotments placed at the disposal of District Engineers, from which the charges will be met in all cases in which they are legitimate Public Works charges under Code rules.

(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To the Financial Department.
" District Engineers concerned.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1878) Madras.

PUBLIC WORKS.

14. FINANCIAL DEPARTMENT.

Dated January 1878.

Issued

Recd.

Encl.

G. O., 2nd January 1878, No. 451 W.

JANUARY.

No. 260-261.

Public Works Department of Madras.
Accounts connected with Public Revenue, Customs and
Land Revenue, to be carried out from the
Accounts of the Public Works Department of Madras.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

7th January 1878, No. 39.

Provincial Services.

Read the following paper:—

No. 53. *Proceedings of the Board of Revenue, dated 11th December 1877, No. 5211.*

The Board resolve to submit to Government the Budget of Provincial Receipts and Charges under their control for 1878-79.

2. The items of receipts are noted below:—

1. Printing.
2. Stamping Weights and Measures.
3. Government Farm Receipts.
4. Sale Proceeds of Skins of Wild Animals.
5. Sale Proceeds of Old Materials.
6. Savings and Refunds.
7. Miscellaneous.

3. *Printing.*—The actual receipts for the year 1876-77 were Rupees 17,936 but the estimated collections for 1877-78

	RS.
Actuals of 1872-73	22,254
Do. 1873-74	20,876
Do. 1874-75	20,463
Do. 1875-76	19,284
Do. 1876-77	17,936
Sanctioned Estimate for 1877-78	13,400
Regular Estimate for 1877-78	14,950
Collector's Estimate for 1878-79	13,775
Board's Estimate for 1878-79	14,000

Tanjore.

	RS.
Actuals of 1876-77	4,411
Sanctioned Estimate for 1877-78	1,000
Regular Estimate for 1877-78	1,000

which were sold in large numbers in 1877-78 and which would therefore last for some years. The Collector's estimate is moderate, and will be accepted in round numbers at Rupees 14,000.

4. *Fees for stamping Weights and Measures.*—The receipts for 1878-79 under this head are estimated by Collectors

	RS.
Actuals of 1872-73	12,145
Do. 1873-74	13,615
Do. 1874-75	17,492
Do. 1875-76	14,419
Do. 1876-77	20,882
Sanctioned Estimate for 1877-78	18,000
Regular Estimate for 1877-78	20,295
Collector's Estimate for 1878-79	22,100
Board's Estimate for 1878-79	22,000

at Rupees 22,100 against Rupees 20,882, the actuals of 1876-77, and Rupees 20,295, the probable collections of 1877-78. The increase over the actuals is chiefly in the districts of Ganjam and Malabar, where it is proposed to introduce the system of stamping weights and measures. The Collectors' estimate will be accepted in round numbers at Rupees 22,000.

	RS.
Actuals of 1872-73	8,949
Do. 1873-74	8,272
Do. 1874-75	7,829
Do. 1875-76	7,988
Do. 1876-77	5,218
Sanctioned Estimate for 1877-78	6,000
Regular Estimate for 1877-78	4,144
Supdt.'s Estimate for 1878-79	5,400
Board's Estimate for 1878-79	5,400

5. *Government Farms.*—The estimate for 1878-79 is Rupees 5,400 as shown below:—

	Actuals of 1876-77.	Sanctioned Estimate for 1877-78.	Regular Esti- mate for 1877-78.	Estimate for 1878-79.
	RS.	RS.	RS.	RS.
Rent	5,218	150	207	100
Farm Produce		2,150	1,131	2,150
Sale of Cattle, Pigs, Poultry, &c. ...		1,000	428	600
Implements Workshop		2,150	2,043	2,150
Miscellaneous		550	335	400
Total ...	5,218	6,000	4,144	5,100

6. The Superintendent has sent his budget very late and in an incomplete form. He has not given the actuals of 1876-77 and has not explained the cause of the decrease in the regular estimate, which however is evidently due to the unfavorable season. The Superintendent's estimate will be retained. Adding to this estimate of Farm receipts Rupees 20,000, the grant from Provincial Services, and Rupees 60,000, the probable receipt from Surplus Pound Fund collections, and about Rupees 212,000,* the probable balance of the moiety of Surplus Pound Fund collections, the amount available for expenditure in 1878-79 will be Rupees 2,97,400.

* Balance on the 1st March 1877 ...	RS. 2,10,000
Probable collections in 1877-78 ...	40,000
Total ...	2,50,000
Probable expenditure in 1877-78 from the above ...	38,000
Probable balance on 1st April 1878	2,12,000

7. The other items of receipts estimated by the Collectors are as shown below:—

Items.	Actuals of 1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Collector's Estimate for 1878-79.	Board's Estimate.
	RS.	RS.	RS.	RS.	RS.
1. Sale of Skins, &c., of Wild Animals	1,531	2,000	1,660	1,715	1,700
2. Sale of Old Materials	2,317	1,000	830	890	900
3. Savings and Refunds	106	500	730	500	500
4. Miscellaneous	9,827	14,300	9,510	10,723	10,700
Total ...	13,781	17,800	12,730	13,828	13,800

Districts.	Actuals of 1876-77.	Estimate for 1878-79.
	RS.	RS.
Vizagapatam	2,300	3,000
Kistna	11	1,000
Coastal	364	...
Madras	6	60
North Arcot	213	213
Trichinopoly	...	10
Tinnevely	69	50
Salem	1,439	1,400
South Canara	5,376	5,000
Malabar	...	...
Total ...	9,827	10,723

The estimate under the above items for 1878-79 corresponds on the whole with the actuals of 1876-77, but the Collectors have not given the details of the receipts under Miscellaneous. The Collector of South Canara says that his figures include the Uncovenanted Civil Service Examination fees with which the Board have nothing to do. In future Collectors will be requested to furnish details, and for the present their estimates will be retained subject to correction by the Accountant-General, by whom the estimates for these items have been made up to 1875-76.

8. *Printing Charges.*—The sanctioned estimate for the current year is Rupees 77,400 against Rupees 70,722, the actuals of 1876-77, but the probable expenditure during the year is likely to amount to Rupees 1,05,000. The increase is chiefly owing to the enormous expenditure incurred for printing the annual volume of trade accounts according to the new forms prescribed by the Government of India. This charge is estimated to amount to Rupees 25,000. No provision was made for it in the sanctioned budget, and the cost in 1876-77 was only Rupees 2,000. The estimate for 1878-79 including Rupees 1,000 required for Board's Office for printing selections from their records and Rupees 25,000 for printing the volume of trade returns amount to Rupees 1,06,174, or about the same as the regular estimate for the current year. The details of the charges are as shown below:—

Items.	Actuals of 1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Collector's Estimate for 1878-79.	Board's Estimate.
	RS.	RS.	RS.	RS.	RS.
1. Establishment	44,299	44,496	44,496	43,696	44,500
2. Extra Establishment	...	200	792	368	350
3. Famine Batta	596	...	2,951	2,180	...
4. Purchase of Press Materials ...	...	12,900	12,350	13,350*	13,350
5. Postage Labels	...	13,920	13,450	15,700	15,700
6. Miscellaneous Charges	25,827	4,884	4,643	4,880	4,800
7. Cost of Printing Selections of Board's Records and Board's Annual Volume of Trade Returns	...	1,000	26,000	26,000	26,000
Total ...	70,722	77,400	1,04,687	1,06,174	1,04,700

The decrease in the Collectors' estimates under Establishment compared with the sanctioned estimate occurs in Chingleput and Salem. The cause is not explained. The sanctioned estimate for 1877-78 will be repeated in round numbers at Rs. 44,500. Extra establishment is provided for 1878-79 in three districts as noted in the margin. The causes for the increased provision in the current year's regular estimate and of the provision for 1878-79 are not explained by the Collectors concerned. The provision is, however, small and will be taken for 1878-79 at Rupees 350. No additional establishment will be entertained without special sanction. No provision is necessary for famine batta, and that made will be disallowed. The provision under Purchase of Press Materials calls for no remark. The increase over the sanctioned estimate under Official Postage belongs chiefly to Ganjam and Bellary. The Collector of Bellary explains that it is due to the despatch of village sheets of District Gazette to village officers free of charge, and the Collector of Ganjam ascribes it to the same cause and to the despatch of Gazette to

subscribers also free of charge. The estimate will be retained. The provision under Miscellaneous does not call for remark. Item 7, as already explained, includes charges of printing trade returns estimated at Rupees 25,000. The charge cannot be avoided while the existing forms are in force. The total charge as revised by the Board amounts to Rupees 1,04,700.

9. *Government Farms.*—The charges under this head are estimated at Rupees 54,934 as detailed below:—

	Actuals of 1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Estimate for 1878-79.
	RS.	RS.	RS.	RS.
1. General Supervision	47,594	19,978	19,803	14,888
2. Farm Expenses		11,824	11,689	15,884
3. Implemental Workshop		2,150	2,193	2,150
4. Educational		15,118	18,656	17,812
5. Estate Improvement		4,250	10,226	4,200
Total ...	47,594	53,320	62,572	54,934

10. *General Supervision.*—The decrease in the estimate for 1878-79 compared with the sanctioned estimate for 1877-78 is due to the transfer of the provision for the salary of Mr. Benson and the Accountant from "General Supervision" to "Farm Expenses." The Board see no reason for this change, and the amount will be retransferred.

11. *Farm Expenses.*—The provision under this head consists of the following items:—

	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Estimate.
	RS.	RS.	RS.
1. Establishment	2,024	2,342	7,284
2. Cooly Labor	4,200	3,996	3,600
3. Implements and Machines	1,000	1,402	1,000
4. Live Stock	900	102	800
5. Seeds	600	424	300
6. Food for Live Stock	1,800	2,310	1,800
7. Manure	700	700	600
8. Despatching Seeds	300	195	200
9. Contingencies	300	218	300
Total ...	11,824	11,689	15,884

The increase in the regular estimate under Establishment appears to be owing to the salary of the Storekeeper, whose retention was sanctioned in G.O., dated 26th October 1877, No. 3,165. That in the estimate for 1878-79 is, as already explained, due to the transfer of Mr. Benson's and the Accountant's salaries to this head, which have been above restored to their original place. The increase would have been greater but for the transfer of Rupees 900 from Farm Expenses to Educational on account of the salary of the Overseer employed on the Experimental Farm Establishment. The total provision made under Establishment for 1878-79 compares with the sanctioned estimate as follows:—

	Sanctioned Estimate for 1877-78.	Estimate for 1878-79.
	RS.	RS.
General Supervision	19,978	14,888
Farm Expenses	2,024	7,284
Educational Experimental Grounds.	...	900
Total ...	22,002	23,072

The difference of Rupees 1,070 is not clearly explained. It appears to consist of—

(1). Increment to Mr. Benson's pay	RS. 600
(2). Do to Overseer's pay	60
(3). Storekeeper's pay allowed in G.O., 26th October 1877, No. 3,165	300
Total ...	960

Mr. Robertson will state what the remainder, Rupees 110, is made up of. The other items call for no remark.

12. *Implemental Workshop.*—The estimate for 1878-79 is Rupees 2,150, which is the same as the sanctioned estimate for the current year.

13. *Educational.*—The estimate for 1878-79 is Rupees 17,812 against Rupees 15,118, the sanctioned estimate for the current year. The particulars of the charges are shown below:—

	Sanctioned Estimate.	Regular Estimate.	Proposed Estimate.
	RS.	RS.	RS.
1. Stipendiary Students	3,600	3,600	4,620
2. Scholarships	...	150	360
3. Masters	3,000	2,853	3,000
4. Clerk and Establishment	713	904	772
5. Books and Stationery	500	462	500
6. Contingencies	1,000	720	1,000
7. College Accommodation	840	1,428	...
8. Lectures	5,465	5,040	5,460
9. General Bathing House for Students	...	3,499	200
10. Cottages	...	...	1,900
11. Experimental Grounds	...	...	...
Total ...	15,118	18,656	17,812

Of the increase in the regular estimate under Item 4, Rupees 141 are due to the employment of a Draftsman under G.O., dated 11th June 1877, No. 3,274. The remainder requires to be explained. Under Item 10 the amount sanctioned in G.O., dated 23rd February 1877, No. 783, is Rupees 3,000, but the actual expenditure is estimated at Rupees 3,499. The increase in the estimate for 1878-79 under Item 1 is due to the provision for the increments to be allowed to the students when they pass the prescribed examination. The provision under Item 2 is sanctioned in G.O., dated 18th September 1877, No. 2,782. The increase under Item 4 is due to the increase of pay of the clerk sanctioned in G.O., dated 24th November 1875, No. 1,683. No provision is made under Item 7 as it is hoped that the new building for the

Overseer's Salary	Rs. 900
Cooly Labor	600
Garden Seeds and Tools	400
Total	1,900

Superintendent of Government Farms will be ready before the 1st April. The necessity for the provision under Item 2 is not explained, and it will be struck out. The provision under Item 11 consists of the sums noted in the margin, which have hitherto been shown under Farm Expenses, but now exhibited under Educational.

14. *Estate Improvements.*—The estimate for 1878-79 is Rupees 4,200, or Rs. 50 less than the sanctioned estimate for the current year. It calls for no remark.

15. The total estimate of expenditure on account of Government Farms for 1878-79 is Rupees 54,734, and will be taken at Rupees 55,000 in round numbers. Of this, a sum equal to the actual receipts from the Farm *plus* the Provincial grant, Rupees 20,000, will be charged to Provincial Services, and the rest to the moiety of Surplus Pound Fund transferred to Government Farms.

16. *District Post.*—The Collectors of Cuddapah, Kurnool, and Salem have not entered any estimate in their budget, probably under the impression that the superintendence of district post having been transferred to the Postmaster-General, the estimate will be made by that officer. Taking for these districts the sanctioned estimates for the current year as the estimates for 1878-79, the total estimate for the districts, exclusive of famine batta, for which there is no necessity, amounts to Rupees 1,08,319. Adding to this Rupees 1,980, the expenditure in the Postmaster-General's office, the total estimate amounts to 1,10,299 Rupees, which is more than the assignment made by the Government of India by Rupees 1,669. The assignment, Rupees 1,08,630, will be taken as the estimate for 1878-79 and the Postmaster-General is requested to see that the expenditure does not exceed that sum.

Actuals of 1872-73	Rs. 11,604
Do. 1873-74	10,932
Do. 1874-75	11,197
Do. 1875-76	11,608
Do. 1876-77	11,523
Sanctioned Estimate for 1877-78	11,800
Collectors' Regular Estimate for 1877-78	12,449
Collectors' Estimate for 1878-79	12,480
Board's Estimate 1878-79	11,880

17. *Registration of Births and Deaths.*—The Collectors' estimate for 1878-79 compared with the actuals of 1876-77 and the sanctioned and regular estimate for 1877-78 is as shown below:—

	Actuals of 1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Collectors' Estimate for 1878-79.	Board's Estimate.
Establishment	Rs. 11,473	Rs. 10,260	Rs. 10,300	Rs. 10,260	Rs. 10,260
Contingencies	50	1,540	1,800	2,020	1,540
Famine Batta	50	...	289	200	...
Total	11,523	11,800	12,449	12,480	11,800

The increase under Establishment and Contingencies in the regular estimate for 1877-78 and in the estimate of 1878-79 compared with the sanctioned estimate of 1877-78 is chiefly in Vizagapatnam and is not explained. The sanctioned estimate for the current year will be repeated for 1878-79. The famine batta will be disallowed in all the districts.

	Estab.	Contg.	Total.
Actuals of 1876-77	Rs. 540	Rs. 100	Rs. 640
Sanctioned Estimate for 1877-78	540	580	1,080
Regular Estimate for 1877-78	540	500	1,040
Collectors' Estimate for 1878-79	540	500	1,040

18. *Stamping Weights and Measures.*

Actuals of 1872-73	Rs. 5,405
Do. 1873-74	6,033
Do. 1874-75	10,036
Do. 1875-76	8,914
Do. 1876-77	12,420
Sanctioned Estimate for 1877-78	14,000
Regular Estimate for 1877-78	16,298
Estimate for 1878-79	17,257
Board's Estimate for 1878-79	16,300

—The Collectors estimate the charges for 1878-79 at Rupees 17,257, which is less than the receipts estimated by Rupees 4,743. The Collectors' estimate includes Rupees 936 on account of famine batta to establishments, which not being necessary the estimate will be reduced to Rupees 16,300.

19. *Agricultural Exhibitions and Farms.*—The Collector of Nellore provides Rupees 7,000 under this head for 1878-79 and expresses a doubt whether he is justified in making any provision for this item considering the condition of the district. The Board think it unlikely that any exhibition will be held in 1878-79, and the amount will be struck out.

Actuals of 1872-73	Rs. 16,787
Do. 1873-74	16,066
Do. 1874-75	11,075
Do. 1875-76	11,437
Do. 1876-77	12,732
Sanctioned Estimate for 1877-78	12,300
Regular Estimate for 1877-78	11,649
Collectors' Estimate for 1878-79	12,324
Board's Estimate for 1878-79	12,300

20. *Rent of Revenue Buildings.*—The Collectors' estimate for 1878-79 accords with the actuals of 1876-77 and is accepted in "round numbers" at Rupees 12,300.

21. *Municipal Rates and Assessment on Government Buildings.*—The Collectors estimate the charges for 1878-79 at Rupees 52,268 against Rupees 53,278, the actuals of 1876-77, and Rupees 62,002, the regular estimate for 1877-78. The increase in the regular estimate is chiefly in Madras and is ascribed to the increased rate of house assessment authorized by Government. If this be so it is not clear why a similar increased provision is not made for 1878-79. The Board resolve to raise the estimate for 1878-79 to the same amount as the regular estimate of 1877-78, viz., to Rupees 62,000.

22. *Rewards for Destruction of Wild Animals and for preserving Skins, &c.*—The regular estimate for the current year under this head is in excess of the sanctioned estimate by Rupees 4,920. The increase is chiefly in Ganjam* and Godavery†. It is impossible to curtail charges under this head, nor is it desirable. The Board will therefore retain the Collectors' estimates for 1877-78 and 1878-79. The amount assigned by the Government of India is Rupees 25,000.

23. *Purchase of Publications and Subscriptions to Periodicals.*—The Collector of South Arcot alone provides rupees ten, and no provision is made by other Collectors. The charges are incurred at the Presidency. Rupees 8,500 will be provided with reference to the actuals of 1876-77.

Actuals of 1876-77	Rs. 8,501
Sanctioned Estimate of 1877-78	6,000
Estimate of 1878-79	8,500

24. *Native Choultries.*—The estimates of 1878-79 and 1877-78 with the actuals of 1875-76 and 1876-77 are shown below:—

	Actuals of 1875-76.	Actuals of 1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Estimate for 1878-79.	Board's Estimate.
	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	2,940	2,940	...	2,940	2,940	2,940
Bellary	2,050	2,050	2,050	2,050	2,050	2,050
North Arcot	1,281	1,280	1,280	1,280	1,280	1,280
South Arcot	1,263	1,240	1,240	1,240	1,186	1,240
Tinnevely	744	744	740	744	744	740
Coimbatore	5,040	5,040	5,040	5,040	5,040	5,040
Salem	635	1,787	970	1,000	1,700	1,000
Nilgiris	360	360	480	480	480	480
Total ...	14,313	15,441	11,800	14,774	15,420	14,770

In Nellore provision for the Lungarkhana was omitted by mistake in 1877-78. The provision in Salem for 1878-79 includes Rupees 1,286 for the repairs and improvements of chuttrums. Full information not being given in regard to the necessity for the charge the estimate will be reduced to Rupees 1,000. The Commissioner of the Nilgiris has not explained the cause of the increase over the actuals. The provision will, however, be retained subject to explanation. For South Arcot there is no reason for the decrease in the estimate and the sanctioned estimate will be repeated. The total estimate thus passed by the Board amounts to Rupees 14,770.

	RS.
Actuals of 1875-76	1,987
Do. 1876-77	8,624
Sanctioned Estimate for 1877-78 ...	2,000
Regular Estimate for 1877-78 ...	33,517
Estimate for 1878-79	6,995

	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.
	RS.	RS.
Cuddapah	...	7,257
Bellary	270	1,700
Kurnool	60	1,100
North Arcot	110	3,020
South Arcot	30	500
Madura	140	1,400
Nilgiris	70	1,100
Salem	110	8,400
Vizagapatam	50	2,150
Coimbatore	130	4,100
Ganjam	30	180
Godavery	30	30
Kistna	160	400
Nellore	90	300
Chingleput	40	50
Tanjore	190	500
Trichinopoly	10	10
Tinnevely	20	300
South Canara	100	350
Malabar	350	670
Total ...	2,000	33,517

25. *Maintenance, &c., and Burial of Paupers.*—The regular estimate for 1877-78 is estimated at Rupees 33,517 against the sanctioned estimate of Rupee 2,000. The details of the districts are shown in the margin. The increase owing to the famine. The Board doubt whether this increased charge should not be debited to Famine (Imperial charges). The estimate for 1878-79 is excessive and will be reduced to Rupees 3,000. For Presidency charges the Accountant-General will estimate in communication with the Commissioner of Police.

26. *Fire, Flood, Famine, and Epidemic Charges.*—The provision under this head is for ordinary flood and famine charges. The Collectors estimate the charges for the current year at Rupees 4,040 against the sanctioned estimate of Rupees 2,100. The increase is chiefly in Ganjam and Nilgiris. In the former there were heavy floods in 1876-77, which probably account for the expenditure, but in the latter the cause of the increase is not explained. The Commissioner provides also Rupees 2,000 for 1878-79 without any explanation. The total estimate of Rupees 3,000, however, is small and will be retained.

1877-78	230	Sanctioned Estimate.
Do.	130	Regular Estimate.
1878-79	190	

Vizagapatam	20
Godavery	50
Nellore	50
Bellary	50
South Arcot	10
Trichinopoly	10
Total ...	190

27. *Distribution of Cattle-disease Medicine.*—The Collectors of six districts only provide Rupees 190 under this item against Rupees 230, the sanctioned estimate for the current year. The amount will be retained. The actuals of the past five years are as shown below:—

	RS.
Actuals of 1872-73	12
Do. 1873-74	23
Do. 1874-75	4
Do. 1875-76	23
Do. 1876-77	...

28. *Improvement of Agriculture and Trade.*—The Collector of Ganjam provides Rupees 2,000 without any explanation. The present cost of the establishment maintained at Rambha for the registration of trade statistics is only Rupees 312* and the object of the increased provision must be explained. The provision will be reduced to Rupees 500.

	RS.
Actuals of 1875-76	15
Do. 1876-77	100
Sanctioned Estimate for 1877-78 ...	88
Regular Estimate for 1877-78 ...	110
Estimate for 1878-79	...

29. *Rain Ganges.*—Rupees 110 are provided by some Collectors for 1878-79 against Rupees 88, the regular estimate of 1877-78. The estimate will stand.

30. *Public Works.*—The Collectors' estimates under this head amount to Rupees 17,477, as shown below:—

	Actuals for 1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate for 1877-78.	Estimate for 1878-79.
	RS.	RS.	RS.	RS.
Land Revenue	4,823	8,900	8,550	9,185
Customs	10,959	6,300	5,099	8,312
Tappal Huts	23	220	...	...
Total ...	15,805	15,420	13,649	17,477

31. *Land Revenue.*—The provision under this head is for the following purposes:—

	RS.
1. For erecting brick walls on the eastern side of the verandahs and constructing two windows of Head Assistant Collector's office	60
2. For erecting two thatched verandahs for Head Assistant Collector's office	20
3. For constructing a room to accommodate certain Clerk of the Treasury Deputy Collector's office	70
(1.) Petty original works	563
(2.) Repairs and white-washing	5,903
(3.) Repairs and erection of pandals	2,699
Total ...	9,165

North Arcot.

4. For extending the stationery room attached to Collector's cutcherry 150

Tinnevely.

5. Putting in two doors to the Taluk Cutcherry at Tinnevely ... 30
6. Constructing brick and chunam stand for rain gauge of Ambasamudram ... 30
7. Constructing Court bench, prisoners' bar, and witness box at Ottapadaram ... 70
8. Constructing Court bench, prisoners' bar, and witness box at Tuticorin ... 60
9. Wooden railing round the Taluk Cutcherry at Sankarnainarcovil ... 50
10. Constructing prisoners' bar and witness box at Sankarnainarcovil ... 23

Total ... 263

- *Godavery ... 150
South Arcot ... 6,629
Tanjore ... 118

Total ... 6,893

The original petty works for which provision is made are detailed in the margin. Nearly all these works are such as should have been provided in the Budget of the Department of Public Works. The estimates will, however, be retained. The provision for petty repairs to buildings and for pandals does not call for remark.

32. Customs.—Of the provision made under this head Rupees 1,417 are for repairs and Rupees 6,895 are for original works in the districts noted in the margin.* The provision in Godavery is for the construction of tiled sheds for watching peons. The necessity for the works is not explained, but the amount is small and will be retained. In South Arcot the works proposed to be constructed are noted below with the remarks of the Collector against each:—

1. For opening an additional room for the safe deposit of smuggled goods and records ... 300
2. For the purchase of zinc or copper sheeting to be attached to the roof to prevent rain-water from falling in front of the Sayer Cutcherry ... 15
3. For the erection of pillars with brick and chunam for the pandal of Sayer Cutcherry ... 40
4. For constructing a house for the Sayer Gumastah ... 641
5. Do. for Sayer peons ... 635
6. For gravelling and metalling the bandy-stand at Madalapet ... 300
7. For the construction of Constables' houses at Kandamangalam ... 650
8. For constructing a new Sayer's Cutcherry at Valdavur ... 1,250
9. For constructing a shed in front of the Sayer's Cutcherry at Valdavur ... 600
10. For metalling the bandy-stand at Morathandy Chavady ... 234
11. For constructing two lamp-posts at Kottacuppam ... 20
12. For constructing two houses for two Gumastahs at Madalapet ... 544
13. For constructing a verandah on the eastern side of the Sayer's station for the reception of smuggled goods at Madalapet ... 153
14. For constructing two lamp-posts at Valdavur ... 23
15. For constructing Sayer Superintendent's house at Morathandy Chavady ... 760
16. For constructing side barrier for the bandy-stand at Madalapet ... 100

Cost of supervision at 5 per cent. ... 313
318

Total ... 6,629

Most of these works for which provision is now made have been provided for in the estimates of 1876-77 and 1877-78 but have not been executed owing to financial pressure. The Board would allow the provision to stand as the estimate for the

* This house was constructed with sundried bricks in 1872-73. The roofs are often destroyed by white ants. It is therefore proposed to construct the house with brick and chunam from the foundation and the rest with brick and mud.

Presidency on the whole is not large and is only in excess of the actuals of 1876-77 by Rupees 1,672. The provision in Tanjore is for the erection of a pandal at a cost of Rupees 16 at Therumalavasal and for the removal of the jungle before the cutcherry at Adrampatam. The amount will be retained.

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

Items.	Actuals of 1876-76.	Actuals of 1876-77.	ESTIMATE FOR 1877-78.		ESTIMATE FOR 1878-79.	
			Sanctioned.	Regular.	Collectors.	Board's.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Printing ...	10,384	17,996	13,400	14,930	13,775	14,000
2. Fees for stamping Weights and Measures ...	14,419	20,843	18,000	20,295	22,100	22,000
3. Government Farm ...	7,959	5,213	6,000	4,144	5,400	5,400
4. Sale proceeds of Skins of Wild Animals destroyed ...	2,005	1,331	2,000	1,680	1,715	1,700
5. Sale of old Materials ...	Included in Item 7.	2,317	1,000	630	890	900
6. Savings and Refunds ...	1,745	106	500	780	505	500
7. Miscellaneous ...	10,848	9,827	14,300	9,510	10,733	10,700
Total ...		67,877	55,200	62,119	55,193	55,200
Charges.						
1. Printing ...	80,767	70,723	77,400	1,04,627	1,06,174	1,04,700
2. Government Farm ...	50,025	47,594	53,320	62,572	54,934	55,000
3. District Post ...	98,845	1,05,541	1,08,410	1,23,889	1,09,231	1,08,650
4. Birth and Death Registration Department ...	11,605	11,528	11,800	12,449	13,480	11,800
5. Stamping Weights and Measures ...	8,914	13,420	8,000	16,293	7,000	12,300
6. Agricultural Exhibitions and Fairs ...			12,000	11,649	13,524	62,000
7. Rent of Revenue Buildings ...	11,437	19,732	52,300	62,003	52,268	20,800
8. Municipal Rate and Assessment on Government Buildings ...	65,741	53,878	25,000	29,800	30,800	180
9. Reward for Destruction of Wild Animals ...	32,229	20,524	6,060	6,000	10	8,500
10. Preserving Skins, &c. ...	13,653	8,501	11,800	14,774	16,420	14,779
11. Cost of Books and Publications ...	11,373	15,441	2,000	33,517	8,895	3,000
12. Native Choultryes ...	1,948	5,516	3,100	4,040	3,300	100
13. Maintenance and Burial of Paupers ...	2,650	18,506	230	180	2,000	500
14. Fire, Flood, Famine, and Epidemic Charges ...		23			110	17,450
15. Distribution of Cattle-disease Medicine ...					68	
16. Improvement of Agriculture and Trade ...	Not known.	16	160	13,649	17,477	
17. Rain Ganges ...	10	15,503	15,430			
18. Public Works ...	8,094					
Total ...		4,94,273	3,97,020	4,95,614	4,48,150	4,49,560

* This is exclusive of the sum disbursed by the Commissioner of the Madras Police.

(True Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 54. ORDER THEREON, 7th January 1878, No. 39.
The Board of Revenue submit, with their Proceedings above recorded, the Provincial Services Budget Estimates of receipts and charges under their control for the year 1878-79.

2. The receipts are estimated at Rupees 55,200 and the charges at Rupees 4,49,560, against Rupees 57,877 and Rupees 4,04,273 the actuals for 1876-77, Rupees 55,200 and Rupees 3,97,020 the estimate, and Rupees 52,119 and Rupees 4,95,614 the regular estimate for 1877-78.

3. *Printing.*—The receipts under this head are less than the actuals for 1876-77 by Rupees 3,996, and the regular estimate for 1877-78 by Rupees 950, but exceed the sanctioned estimate for the latter year by Rupees 600. The accounts rendered by the Accountant-General do not show the precise receipts from Collectors' Presses. It will be useful for purposes of comparison to have this information in the accounts for March of each year, and the Accountant-General is requested to arrange accordingly.

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
17,996	14,950	14,000

4. *"Fees for Stamping Weights and Measures."*—The estimated income from this source is in advance of the amount collected in 1876-77, and of the regular estimate for 1877-78. The increase is due to receipts anticipated in the Ganjam and Malabar Districts by the introduction of the system of stamping weights and measures.

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
20,882	20,205	22,000

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
5,218	4,144	5,400

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
1,531	1,660	1,700

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
12,250	11,070	12,100

8. The estimated charges for Printing amount to Rupees 1,04,700, against Rupees 70,722 the actuals for 1876-77, and Rupees 77,400 the estimate, and Rupees 1,04,687 the regular estimate for 1877-78. The gross estimated receipts from the Government Press, Madras, and the Government Press, Bangalore, amount to Rupees 2,74,812. The gross Imperial assignment (exclusive of deduction) for printing is, receipts Rupees 12,600 and charges Rupees 2,47,670. Comparing the two sets of figures the result is that there is an excess over the Imperial grant of Rupees 35,142, occasioned, as remarked by the Board of Revenue, by "the enormous expenditure incurred for printing the annual volume of Trade Accounts according to the new forms prescribed by the Government of India." The circumstance will be brought to the notice of that

Imperial Grant.		RS.
Receipts		12,600
Charges		2,47,670
		2,60,270
Estimate for 1878-79.		
Receipts		20,600
Charges		2,74,812
		2,95,412
		35,142

Government when the excess expenditure incurred in connection with the famine is reported to them. The Accountant-General will state approximately what the probable excess is likely to be under Printing during 1877-78.

9. *Government Farms.*—The estimated charges amount to Rupees 55,000 towards which a provision of Rs. 20,000 will be made in the Provincial Budget for 1878-79. The remarks of the Board of Revenue under this head will be considered in the Revenue Department.

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
47,594	62,572	55,000

10. *"District Post."*—The Board of Revenue adopt the assignment from the Imperial Revenues as the allotment for 1878-79. The charges incurred during 1876-77, as shown in the accounts rendered by the Accountant-General, amount to Rupees 1,04,281-7-10, and include a sum of Rupees 4,125-9-6 on account of famine batta. The regular estimate for 1877-78 amounts to Rupees 1,23,839.

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
1,04,281	1,23,839	1,08,630

11. *"Registration of Births and Deaths."*—The grant for the current year, viz., Rupees 11,800, is repeated. It slightly exceeds the expenditure incurred in 1876-77 which, according to accounts received from the Accountant-General, amounts to Rupees 11,536, or Rupees 13 in excess of the amount (Rupees 11,523) entered in the Board's Proceedings.

12. The charges for stamping Weights and Measures are fixed at Rupees 16,300 or Rupees 2,800 above the grant for 1877-78. They will, it is observed, be covered by the anticipated receipts amounting to Rupees 22,000.

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
12,420	16,298	16,300

13. The Board do not expect that any exhibitions will be held in 1878-79, and have not provided for the purpose. The Imperial grant for exhibitions is Rupees 5,000, and the Government are of opinion that the amount should be held available in the Budget in the event of exhibitions being held.

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
12,732	11,649	12,300

14. The charge for "Office or House-rent" is of the same amount as the grant for the current year, viz., Rupees 12,300, but is less than the actuals for 1876-77 by Rupees 432.

15. The Assessment on Government Buildings is estimated at Rupees 62,000, which is Rupees 9,800 above the grant for 1877-78 and Rupees 8,722 above the actuals for 1876-77. The increase is explained to be "chiefly in Madras, and is ascribed to the increased rate of house assessment authorised by Government."

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
53,278	62,002	62,000

16. The charges noted in the two preceding paragraphs amount to Rupees 74,300. In addition thereto a sum of Rupees 49,127 has to be provided for Rent and Assessment under G.Os., dated 13th November 1877, No. 2691 and No. 2802, dated 30th idem. The aggregate amount to be provided is Rupees 1,22,427 against an Imperial grant of Rs. 68,910. The excess is no less than Rupees 53,517. The Accountant-General will be requested to look into the matter and inform Government whether the excess over grant is as shown above.

17. The amount assigned by the Government of India, viz., Rupees 25,000, has been adopted for "Destruction of Wild Animals, &c." The expenditure in 1876-77 amounted to Rupees 26,524, and the regular estimate for 1877-78 is shown as amounting to Rupees 29,920. The Board remark that "it is impossible to curtail charges under this head, nor is it

Actuals, 1876-77.	Regular Estimate, 1877-78.	Estimate, 1878-79.
RS.	RS.	RS.
26,524	29,920	25,000

10.

10.

28th Jan'y 1878

the following:—

1 H.E. No 3977 Jan 78

Adverting to para
25 of these orders, it is
observed that the transfer
of the items in question
to the Public Works Budget
^{in detail}
is not necessary. Petty
expenditures of this character
are not provided for
separately in Public
Works Budgets; but are
carried out from lump
sum allotments placed at
the disposal of District
Engineers.

Engineers, 607 W.H.
12.17.01

from which the charges will be met in all cases in which they are legitimate Public Works charges under Code rules.

607

Fine Dept.
S. S. Jones concerned

R. Repd 5-2-78

417

Recirculated with an
addition at the end of the
draft which makes matters
clearer, but District Engineers
will without special orders
of Govt. carry out Minor
Public Works when called
on to do so by the proper
authorities. Some of
the charges specified
by the Board are not
"Public Works" in the
proper sense of the term.

22/1/20

Very well -
I pass the draft.
But it is not so well
as it was. It is known
to be a mistake. I am sorry
if the items are not all
changed. L.H.

1451
-11-

7/11/06

Arch 33
G.O. of 1878, Madras
PUBLIC WORKS.

To

The Financial Dept.

Dated

Issued

Recd.

Encl.

G. O. 28 Jan'y 1878, No. 457W

Nos.

Petty construction and
repairs of buildings &c.
connected with Land
Rev. Customs & Chappal
to be carried out from
sump allotments placed
at the disposal of District
Engineers.

Dist. Engr.