

(1) Number of Pages..... 10
(2) Date of repair..... 14 - 2 - 68
(3) Initials of the Referencer..... 24.68

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1514
B.P. No. Press
Mis.

Dated 16-10-1875 196 .

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Not to be folded or roughly handled

1514
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No. 134. Read the following Proceedings of the Board of Revenue, dated 14th August 1875, No. 2,291:—

Read the following letter from W. R. ROBERTSON, Esq., M.R.A.C., Superintendent, Government Farms, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 7th May 1875, No. 239:—

I HAVE the honor to forward, herewith, the annual statements of receipts and charges on account of this department for the official year ending 31st March 1875, together with a statement showing the amount of cash received from and paid into the Sydapet Treasury, and a statement showing the condition of the Permanent Advance Account at the close of the year.

2. Statement No. I. shows the entire receipts of the year, Rupees 7,828-5-9, or Rupees 1,571-10-3 less than the Board's estimate. There are several reasons for this: 1st, the year generally was unfavorable to agriculture; 2nd, at the close of the year, the unsold implements and farm produce, belonging to the Implement Workshops and the Model Farm, represented a considerable sum: there was also a large amount standing in uncollected bills; and, lastly, the grants sanctioned for the Implement Workshops and the Model Farm were not fully expended; thus, while the allotments for the expenditure of these two sub-departments amounted to Rupees 8,210, only Rupees 7,178-1-4 were expended on their behalf, leaving Rupees 1,031-14-8 unexpended. In estimating the income of the year, it was assumed that the whole of the grants for these two sub-departments would have been expended, which expenditure would have produced a considerable increase in the receipts, so large a portion of these receipts consisting of recoveries of expenditure.

3. Statement No. II. (a) shows the entire expenditure of the department for the year in question, Rupees 41,390-14-10; but, in addition to this, Rs. 764-10-0 were paid through the Accountant-General's Office for Aden cattle, thus bringing up the expenditure to Rupees 42,155-8-10 against the revised sanctioned estimates Rupees 41,807 showing an excess in the expenditure amounting to Rupees 348-8-10. The statement exhibits the sanctioned revised Budget allotments and the actual expenditure against each allotment. Under heading "General Supervision," the expenditure is Rupees 374-9-0 in excess of the revised grant; this was due to the expense incurred on account of Mr. Schiffmayer's outfit and travelling allowances under G. O., No. 517, dated 29th April 1874. The original allotment for travelling expenses was Rupees 1,000, but of this sum Rupees 250 were transferred to estate improvements under Board's Proceedings, No. 1,859, dated 17th July 1874, as it was then thought that the full allotment would not be required. Under heading "Madras Experimental Farm," the expenditure was Rupees 355-14-0 less than the sanctioned estimates; but as Rupees 764-10-0 were paid in the Accountant-General's Office on behalf of this farm, the actual result is an excess expenditure of Rupees 408-12-0 over the sanctioned amount. Items 1 and 2 need no explanation. Item 3 exhibits an excess expenditure, amounting to Rupees 117-2-9, which was chiefly due to the cost incurred in providing implements, &c., required for carrying out estate improvements. Against item 4, Rupees 244-11-4 were paid in my office, leaving a balance of Rupees 895-4-8 to refund the amount Rupees 764-10-0

paid through the office of the Accountant-General for Aden cattle. The excess payments on behalf of items 5 and 6 were due to the allotments provided for the purpose being insufficient. Item 7 shows an excess expenditure of Rs. 80-8-1 over the amount of the sanctioned allotment, but against this expenditure, there was a large quantity of manure on hand at the close of the year for use in next season. Under heading "Madras Model Farm," there is a saving, amounting to Rupees 352-10-8, in comparison with the amount sanctioned for its expenditure. The only item of expenditure that appears to require notice here is item 3 which provides for the purchase of manure; the provision for the purpose was only Rupees 300, while the expenditure was Rupees 462-6-0; manure being procurable on easy terms, a larger quantity was purchased than was intended when the estimates were framed. Under heading "Implement Workshops," the original sanctioned grant was Rupees 2,800, which was reduced to Rupees 2,000 by a transfer of Rupees 800 to estate improvements under Board's Proceedings, Miscellaneous No. 509, dated 25th January 1875. The entire expenditure is Rupees 2,120-12-0, or Rupees 120-12-0 more than the adjusted sanctioned estimate. The excess was due to the expenditure incurred in paying interest on capital for two years, for which, owing to an oversight, no provision was made when the Budget was framed. Under heading "Educational," the original sanctioned amount was Rs. 4,104, and this was afterwards reduced to Rupees 3,154 by a transfer of Rupees 250 under Board's Proceedings, No. 1,859, dated 17th July 1874, and by a transfer of Rs. 700 under Board's Proceedings, Miscellaneous No. 509, dated 25th January 1875, to estate improvements. Against this adjusted sanctioned grant Rupees 3,154, Rupees 3,010 were spent, leaving a balance of Rupees 144 unexpended. For the expenditure under heading "Estate Improvements," the Board originally provided Rupees 2,915, which was afterwards increased to Rupees 4,915 by the addition of Rupees 2,000 transferred from other headings under the Board's sanction as previously noticed. Against this grant, Rupees 4,856-2-6 were spent, leaving a balance of Rupees 58-13-6 unexpended. Most of the allotments provided for the expenditure under heading "Estate Improvements" are fixed with reference to the experience of the requirements of former years, and are regulated to some extent by the probable amount of superintendence that will be available. They are thus in most instances mere allotments. During the past year, Mr. Schiffmayer being available for superintending estate works, a much larger quantity of work of this sort was done than, when the estimates were framed, it was thought possible to perform during the year.

4. Statement No. II. (b) exhibits the expenditure classified in a somewhat different way to that adopted in the statement just noticed, and is similar to that submitted last year.

5. Statement No. III. shows the cash transactions between this department and the Sydapet Treasury during the year.

6. Statement No. IV. shows the condition of the Permanent Advance Fund at the end of the year.

ENCLOSURES Nos. 1 to 4. - Statements.

WITH the foregoing letter the Superintendent of Government Farms forwards statements showing the receipts and charges on account of his department for the official year 1874-75.

	Estimate.	Actuals.
	RS.	RS.
Receipts	9,400	7,828
Charges	41,807	42,155

2. The actual receipts of the year were less than the estimate by Rupees 1,572, while the charges were Rupees 348 in excess of the estimate. This was due to the following causes:—(1) the nature of the season was unfavorable for cultivation; (2) a considerable portion of the implements and farm-produce remained unsold at the close of the year; (3) collections were slack; (4) the grants for the Implement Workshops and Model Farms were not fully utilized.

3. The subjoined statement shows the receipts and charges of 1874-75 as compared with those of the previous year:—

RECEIPTS.					CHARGES.				
Items.		1873-74.	1874-75.		Items.		1873-74.	1874-75.	
		RS. A. P.					RS. A. P.		
Balance on hand as per Accountant-General's books.			1,75,375	14 7	General Supervision.		10,295	8 3	18,190 9 0
Special grant.			25,000	0 0	Establishment		1,528	13 9	1,637 2 11
Farm Receipts—					Machines, &c.		950	1 8	1,251 4 1
Fruits and vegetables.	424	12 5	704	12 0	Rents, &c.		913	1 6	913 1 6
Fodder, grass, &c.	353	8 0	195	7 5	Cattle		165	0 0	909 2 6
Machines.	834	10 9	903	15 3	Sheep		185	6 10	178 6 1
Rent, &c.	1,166	9 0	1,446	11 5	Pigs		203	12 11	215 3 7
Cattle	524	7 5	112	4 0	Poultry, rabbits, &c.		55	9 0	40 6 6
Sheep	267	5 11	393	7 5	Cattle food		2,051	0 1	2,234 2 6
Pigs	519	16 0	571	3 3	Seeds		458	12 7	801 3 1
Poultry, rabbits, &c.	100	11 10	162	11 0	Despatching seeds				153 3 0
Feeding grains, seeds, &c.	781	15 5	750	8 7	Labor		4,825	12 5	4,590 9 3
Labor and materials	1,523	6 11	1,451	7 3	Contingencies		246	1 7	411 6 2
Indigo	144	4 0	92	3 8	Estate improvement		6,177	15 0	4,856 2 6
Cotton	337	10 6			Manure		584	7 2	843 14 1
Sundries.	642	2 5	1,043	10 6	Implement Workshops		2,149	7 3	2,120 12 0
					Educational		4,399	10 1	3,010 0 0
Total ...		7,626 2 7		7,828 5 9	Total ...		34,025 8 1		42,155 8 10
Receipts from the Surplus					Balance in favor of the Government Farm on 1st April 1875				2,23,405 2 3
Pound Fund—									
Ganjam			500	0 0					
Vizagapatam			834	7 3					
Godavery			7,784	15 11					
Kistna			5,175	2 2					
Nellore			5,000	0 0					
Cuddapah			1,750	0 0					
Bellary			6,273	10 5					
Kurnool			3,814	11 0					
Chingleput			1,442	0 0					
North Arcot			2,362	10 3					
South Arcot			1,569	0 0					
Tanjore			465	2 11					
Trichinopoly			3,603	0 0					
Madura			4,105	3 5					
Tinnevely			4,000	0 0					
Coimbatore			2,881	0 0					
Nilgiris			223	8 1					
Salem			3,100	15 4					
South Canara			730	0 0					
Malabar			1,135	0 0					
Total ...				56,756 6 9					
Grand Total ...				2,65,560 11 1					

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*Proceedings of the Madras Government, Revenue Department,
16th October 1875.*

4. The Superintendent does not explain the variations between the receipts and charges for 1874-75 and those of the previous year. The omission should be supplied in future.

5. The total receipts and expenditure in 1874-75, shown in the above statement, do not correspond with the figures given in the Accountant-General's books

	Receipts inclusive of the Special Grant.			Charges.			
	RS.	A.	P.	RS.	A.	P.	
As per statement above given ...	89,584	12	6	42,155	8	10	as shown in the margin. The difference in the receipts may be due to the non-receipt by the Collector of Chingleput during the year of some of the Surplus Pound Fund collections transferred to the Government Farm, but the cause of the difference in the charges is not clear. The Collector of Chingleput is requested to explain the discrepancies in communication with the Accountant-General if necessary.
As per Accountant-General's books, including the grant of Rs. 25,000 ...	87,425	12	6	42,267	15	4	
Difference...	2,159	0	0	112	6	6	

(A true Copy and Extract.)

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

No. 135.

ORDER THEREON, 16th October 1875, No. 1,514.

Miscellaneous.

It is observed from the statement in paragraph 3 of the Proceedings of the Board of Revenue that there was

at the credit of the Government Farm at Sydapet on the 1st April 1874, Rs. 1,75,975-14-7; that during the year 1874-75 a special grant of Rs. 25,000 was made to the Farm; that the receipts by the sale of Farm-products, &c., amounted to Rs. 7,828-5-9; and that the receipts from the Surplus Pound Fund were Rs. 56,756-6-9, the aggregate receipts from all sources being Rs. 2,65,560-11-1.

2. The expenditure during the year amounted to Rs. 42,155-8-10, leaving at the credit of the Farm on 1st April 1875 Rs. 2,23,405-2-3.

3. There is no entry in the statement to show that any interest had accrued on the balance on the 1st April 1874.

4. It being apparent from the abovementioned statement that the Farm is not in need of the receipts from the Surplus Pound Fund *this year*, the Governor in Council directs that it be considered in the Financial Department how these surplus funds may best be utilised in 1875-76, with reference to the provision of the law making them available for purposes of public utility.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the Board of Revenue,
the Financial Department.

Exd. A. Grubert.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th August 1875.

Read the following letter from W. R. ROBERTSON, Esq., M.E.A.C., Superintendent, Government Farms, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 7th May 1875, No. 239:—

I HAVE the honor to forward, herewith, the annual statements of receipts and charges on account of this department for the official year ending 31st March 1875, together with a statement showing the amount of cash received from and paid into the Sydapet Treasury, and a statement showing the condition of the Permanent Advance Account at the close of the year.

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Obt. of 1875
Syddapet.

REVENUE.

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October, 16th.

Recd.

Ind.

G. O., 16th October 1875, No. 1,514.

OCTOBER.
Nos. 134-135.

Government Farms at Syddapet.—Remarking on Board's Proceedings reviewing statements of receipts and charges on account of the — for 1874-75; and directing it to be considered in the Financial Department how the Surplus Funds may best be utilised in 1875-76, with reference to the provision of the law making them available for purposes of public utility.

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to the following causes:—(1) the nature of the season was unfavorable for cultivation; (2) a considerable portion of the implements and farm produce remained unsold at the close of the year; (3) collections were slack; (4) the grants for the Implement Workshops and Model Farms were not fully utilized.

3. The subjoined statement shows the receipts and charges of 1874-75 as compared with those of the previous year.

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		RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.
Balance on hand as per Accountant-General's books.			1,75,975 14 7	General Supervision.		10,295 8 3	18,190 9 0
Special grant.			25,000 0 0	Establishment		1,528 13 9	1,637 2 11
Farm Receipts—				Machines, &c.		950 1 8	1,251 4 1
Fruits and vegetables.		424 12 5	704 12 0	Rents, &c.		913 1 6	913 1 6
Fodder, grass, &c.		353 8 0	195 7 5	Cattle		105 0 0	909 2 6
Machines.		834 10 9	903 15 3	Sheep		185 6 10	178 6 1
Rent, &c.		1,166 9 0	1,446 11 5	Pigs.		203 12 11	315 8 7
Cattle		524 7 5	112 4 0	Poultry, rabbits, &c.		55 9 0	40 6 6
Sheep		267 5 11	393 7 5	Cattle food		2,051 0 1	2,234 2 6
Poultry, rabbits, &c.		100 11 10	162 11 0	Seeds		453 13 7	601 3 1
Feeding grains, seeds, &c.		781 15 5	750 8 7	Despatching seeds		4,325 12 6	4,590 9 3
Labor and materials		1,528 6 11	1,451 7 3	Labor		246 1 7	411 6 3
Indigo		144 4 0	92 3 8	Contingencies		6,177 15 0	4,856 2 6
Cotton		337 10 6		Estate improvement		584 7 2	843 14 1
Sundries		642 2 5	1,043 10 6	Manure		2,149 7 3	2,120 12 0
Total ...		7,626 2 7	7,828 5 9	Implement Workshops		4,399 10 1	3,010 0 0
Receipts from the Surplus				Educational			
Pound Fund—				Total ...		34,625 8 1	42,155 8 10
Ganjam			500 0 0	Balance in favor of the Gov-			
Vizagapatam			834 7 3	ernment Farm on 1st April			
Godavery			7,784 15 11	1875			2,23,405 2 3
Kistna			5,175 2 2				
Nellore			5,000 0 0				
Cuddapah			1,750 0 0				
Bellary			6,278 10 5				
Kurnool			3,814 11 0				
Chingleput			1,442 0 0				
North Arcot			2,363 10 3				
South Arcot			1,569 0 0				
Tanjore			465 2 11				
Trichinopoly			3,603 0 0				
Madura			4,106 3 5				
Tinnevely			4,000 0 0				
Coimbatore			2,381 0 0				
Nilgiris			223 8 1				
Salem			3,100 15 4				
South Canara			730 0 0				
Malabar			1,135 0 0				
Total ...			56,756 6 9				
Grand Total ...			2,65,560 11 1				

4. The Superintendent does not explain the variations between the receipts and charges for 1874-75 and those of the previous year. The omission should be supplied in future.

5. The total receipts and expenditure in 1874-75, shown in the above statement, do not correspond with the figures given in the Accountant-General's books

	Receipts inclusive of the Special Grant.			Charges.		
	RS.	A.	P.	RS.	A.	P.
As per statement above given ...	89,584	12	6	42,155	8	10
As per Accountant-General's books, including the grant of Rs. 25,000 ...	87,425	12	6	42,267	15	4
Difference...	2,159	0	0	112	6	6

as shown in the margin. The difference in the receipts may be due to the non-receipt by the Collector of Chingleput during the year of some of the Surplus Pound Fund collections transferred to the Government Farm, but the cause of the difference in the charges is not clear. The Collector of Chingleput is requested to explain the discrepancies in communication with the Accountant-General if necessary.

(A true Copy and Extract.)

W. C. Allen
Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department,
with four original statements, to be returned.

„ the Superintendent of Government Farms.
„ the Collector of Chingleput.

Copy to the Accountant-General.

Exd. A. Grubert.

1875.
BOARD OF REVENUE,
MADRAS.

PROCEEDINGS, 14TH AUGUST 1875, No. 2,291.

Copy to Accountant-General

Encl. 4
One

Received

9 Sept 75

AUGUST.
No. 2,291.

Government Farms.—Statements of receipts and charges on account of — for 1874-75, reviewed. Collector of Chingleput to explain certain discrepancies in the receipts in communication with Accountant-General if necessary.

Recorded.

*222 1875-76. "A" - 134
Recd. from Mr. Allen with 4 original statements
18.8.1875. N*

SD 16.8.1875. 1514

*Rev. 1875-76
No. 3524*