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B.P. No.

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*Proceedings of the Madras Government, Financial Department,
15th February 1875.*

Provincial Services—Budget.

No. 188. Read the following Proceedings of the Board of Revenue, dated 11th February 1875, No. 313:—

The Board resolve to submit to Government the Budget Estimate of Provincial Receipts and Charges under their control for 1875-76, with the following observations:—

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

The items of receipts are noted in the margin.

Under Printing Collectors estimate the receipts for 1875-76 at Rupees 20,605, which is slightly below the actuals of 1873-74, and the sanctioned estimate for the current year. The regular estimate for the current year, calculated with reference to the actual collections of the first eight months, and the collections of the last four months of the preceding year, amounts to Rupees 20,127. The Collectors' estimate is fair, and will be accepted in round numbers at Rupees 21,000.

	RS.	
1869-70	29,202	Actuals.
1870-71	25,091	do.
1871-72	18,719	do.
1872-73	22,254	do.
1873-74	20,876	do.
1874-75	21,000	Estimate.
1875-76	20,605	Collectors' Estimate.
	21,000	Board's do.

Under Fees for stamping weights and measures the Collectors' estimate is Rupees 14,146, which is Rupees 531 more than the actuals of 1873-74. The increase is chiefly expected in Tanjore where the Collector hopes to introduce a better system of testing and stamping weights than the existing one. The Collectors' estimate will be accepted in round numbers at Rupees 14,000.

	RS.	
1870-71	11,506	Actuals.
1871-72	11,908	do.
1872-73	12,145	do.
1873-74	13,615	do.
1874-75	13,500	Estimate.
1875-76	14,146	Collectors' Estimate.
	14,000	Board's do.

	RS.
Assignment from Imperial Revenue ...	20,000
Surplus Pound Fund Receipts	56,000
Total	76,000

Government Farms Receipts.—The receipts exclusive of the Government grant and the Surplus Pound Fund receipts, which amount to about Rupees 76,000, are estimated at Rupees 10,400, or Rupees 1,000 in excess of the current year's estimate. The estimate is accepted.

	RS.	
1871-72	10,802	
1872-73	8,949	
1873-74	8,272	
1874-75	9,400	Estimate.
1875-76	10,400	Supt.'s Estimate.
	10,400	Board's do.

Printing Charges.—The estimate of Collectors under this head, together with the sum provided by the Board for printing Selections from their Records, amounts to Rupees 80,010 against Rupees 79,962, the actuals of 1873-74. The details are subjoined:—

	RS.	
1869-70	58,169	
1870-71	58,370	
1871-72	60,419	
1872-73	73,062	
1873-74	70,962	
1874-75	80,000	Estimate.
1875-76	80,010	Collectors' Estimate.
	73,900	Board's do.

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	Actuals.	Estimates.	Increase.	Decrease.
Establishment	43,731	44,676	+ 945	
Country Stationery	1,667	1,944	+ 277	
Extra Establishment	2,235	650		1,585
Particulars of Press Materials	11,087	13,750	+ 2,663	
Service Postage Labels and other Contingencies	11,293	17,990	+ 6,697	
Cost of printing Selections...	949	1,000	+ 51	
Total	70,962	80,010	+ 9,048	

Under Establishment the Collectors have provided Rupees 44,676 for 1875-76, while the amount according to the sanctioned scale is only Rupees 44,268. The increase is entirely in Malabar, where the Collector has entered in his Budget Rupees 2,300 instead of Rupees 2,472, the amount sanctioned in G.O., dated 6th July 1874, No. 840. The excess will be struck out and the estimate fixed in round numbers at Rupees 44,300.

Under Country Stationery and Saderward Rupees 1,944 are provided for 1875-76. The actuals of 1873-74 were only Rupees 1,667, but looking to the probable expenditure during the current year, which amounts to Rupees 1,883, the Collectors' estimate appears to be fair, and will therefore be accepted in round figures at Rupees 2,000.

Extra Establishment.—The Collectors of Godavery, South Arcot, and Salem make a provision of Rupees 650 under this head. The Board observe that, under G.O. dated 6th July 1874, No. 840, Government Order noted in the margin, temporary hands are not to be entertained in addition to the permanent establishments except in South Arcot. The Collectors of the other two districts have not afforded any explanation as to why they have provided for extra establishments for their districts. The amounts, however, will be retained in round numbers at Rupees 600 on the understanding that no temporary establishments shall be entertained in their districts without previous sanction being obtained.

Purchase of Press Materials.—The amount provided by Collectors under this head of charge is Rupees 13,750, which is Rupees 2,663 more than the actuals* of 1873-74. The increase is chiefly in the districts marginally specified. No explanation has been furnished by the Collectors concerned for the increased provision in the Budget. The Board also observe that the probable expenditure in 1874-75, on account of the same charge, is only about Rupees 12,000, and they are therefore of opinion that Rupees 12,000 will suffice for the next year.

Service Postage Labels and other Contingencies.—A provision of Rupees 17,990 is made by Collectors under this head. The actuals of 1873-74 were Rupees 11,293, but this does not include the charges in certain districts, where, as observed in paragraph 9 of the Board's Proceedings dated 24th February 1874, No. 405, the Collectors improperly debited the charge to Land Revenue. Considering the

	RS.
Vizagapatam	+1,431
Coimbatore	+ 943
Malabar	+ 700

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charges incurred up to date in the current year, the Board think that it would

	RS.	
Establishment	44,300	be sufficient if the grant for the current year is repeated. Rupees 15,000 will be accordingly provided.
Country Stationery and Saderward	2,000	
Extra Establishment	600	
Purchase of Press Materials	12,000	The total provision on account of Printing Charges for 1875-76 will thus be Rupees 74,900 as detailed in the margin.
Service Postage Labels	15,000	
Cost of printing Selections...	1,000	
Total	74,900	

Grant-in-aid to Native Choultries.—The Collectors provide Rupees 9,434 under this head for 1875-76, while the grant for the current year is Rupees 10,200. The difference is in the districts of Bellary, Coimbatore, and Nilgiris, and the cause is not explained. The Collectors will be requested to explain. Meanwhile, the current year's grant will be repeated for 1875-76.

District Post.—The Collectors provide Rupees 1,05,573 for 1875-76 under this head including Contingent Charges. The provision for Establishment is less than the amount according to the sanctioned scale as shown below:—

	According to sanctioned Scale.	Provision made by Collectors.
Ganjam	1,608	1,608
Vizagapatam	10,476	11,000
Godavery	7,416	7,400
Kistna	7,008	8,232
Nellore	8,478	8,478
Cuddapah... ..	3,312	4,800
Bellary	8,556	8,556
Kurnool	3,792	3,792
Chingleput	1,848	3,168
North Arcot	8,040	...
South Arcot	4,692	5,280
Tanjore	5,004	5,000
Trichinopoly	3,300	4,140
Madura	5,442	5,322
Tinnevely	5,292	5,292
Coimbatore	3,600	4,740
Nilgiris	...	...
Salem	4,254	4,000
South Canara	3,153	3,012
Malabar	5,868	5,800
Total	1,01,139	99,092

It is not clear why the Collector of North Arcot has not provided for Establishment, and why the Collectors of Madura, Salem, South Canara, and Malabar have provided less.

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Board's Proceedings, 11th August 1874, No. 1773.
G.O., dated 9th December 1874, No. 2062.
Board's Proceedings, dated 21st Sept. 1874, No. 2707.
Board's Proceedings, dated 15th September 1874, No. 2617.

sanctioned scale comes to Rupees 1,05,951, or in round numbers to Rupees 1,06,000.

For Contingencies Rupees 4,481 are entered by Collectors. The amount spent up to November last was only Rupees 1,157, and at this rate the Board believe Rupees 2,000 will be sufficient for a year. This amount will accordingly be adopted.

	Rs.
1868-69 ...	1,09,926 Actuals.
1869-70 ...	1,03,509 do.
1870-71 ...	1,01,609 do.
1871-72 ...	94,097 do.
1872-73 ...	92,063 do.
1873-74 ...	92,115 do.
1874-75 ...	1,00,000 Estimate.
1875-76 ...	1,03,573 Collectors' Estimate.
	1,08,000 Board's do.

Office-rent.—The Collectors have provided Rupees 13,774 under this head for 1875-76. The present expenditure for Revenue Buildings is Rupees 9,958. If to this be added Rupees 120, the amount recently sanctioned for the Deputy Tahsildar's Office at Tanjore, it comes to Rupees 10,078 a-year. The current year's grant, viz., Rupees 11,600 will be repeated for 1875-76. The excess provision of Rupees 1,522 is sufficient to meet unforeseen requirements.

Stamping Weights and Measures.—The Collectors have provided Rupees 8,327 on account of this charge for 1875-76, while the actuals of 1873-74 were only Rupees 6,033. No explanation is afforded for the increase except from Tanjore, the Collector of which district states that he has provided for an extension of the existing establishment in view to a better regulation of the system of testing and stamping weights and measures. The Board presume the increase in the other districts is also due to the same cause.

	Rs.
1869-70 ...	4,938 Actuals.
1870-71 ...	4,663 do.
1871-72 ...	5,297 do.
1872-73 ...	5,405 do.
1873-74 ...	6,033 do.
1874-75 ...	7,500 Estimate.
1875-76 ...	8,327 Collectors' Estimate.
	8,300 Board's do.

* 8,166 Rupees.

In Ganjam, Trichinopoly, Chingleput, and Coimbatore revised establishments have been sanctioned by the Board to take effect with the sanction of Government from 1875-76. If these are included the amount according to the sanctioned scale comes to Rupees 1,05,951, or in round numbers to Rupees 1,06,000.

The total provision for District Post is thus Rupees 1,08,000, which is the amount included for the purpose in the assignment from Imperial to Provincial Services, and beyond which Government have stated they will not allow revision to proceed.

As it is desirable to have the system of stamping introduced everywhere, and as the expenditure will no where be allowed to exceed the receipts, the Board will adopt the Collectors' estimates in round numbers at Rupees 8,300. This is very nearly the amount of probable expenditure* on this account for the current year.

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Registration of Births and Deaths.—Under this head an allotment of Rupees 11,970 is made for 1875-76. The provision for the current year on account of the establishment entertained for the registry of vital statistics and contingent charges in connection therewith is Rupees 11,800, and the Board think this may be repeated for 1875-76.

	Rs.
1869-70 ...	10,486 Actuals.
1870-71 ...	10,185 do.
1871-72 ...	10,504 do.
1872-73 ...	11,604 do.
1873-74 ...	10,922 do.
1874-75 ...	11,800 Estimate.
1875-76 ...	11,970 Collectors' Estimate.
	11,800 Board's do.

Transmission of Agricultural Implements and Rain Gauges in Districts.—In paragraph 9 of G.O., dated 14th March 1874, No. 436, the Government directed that no provision need be made for these charges in 1875-76 if no expenditure is incurred in 1873-74 and 1874-75. The actuals of 1873-74 were nil, and in 1874-75 nothing has been spent up to date. No provision is therefore made for these items.

Public Works.—Under Petty Construction and Repairs Collectors provide Rupees 21,609 for 1875-76, as detailed in the margin. The provision under Land Revenue is chiefly made for erecting temporary pandals and whitewashing and other petty repairs to revenue buildings, and the Board

	Rs.
Land Revenue ...	7,965
Customs ...	13,344
Minor Department ...	300
Total ...	21,609

do not think the estimate can be reduced. For Customs the estimate is much in excess of the actuals of 1873-74, which is chiefly owing to the Collector of South Arcot having provided in his present estimate for several Police Huts. The necessity of incurring such a large expenditure of Rupees 10,832 under this head is not stated, but the Board presume that the Collector intends to replace the existing temporary huts gradually by substantial buildings—vide Board's Proceedings, dated 24th January 1873. The Board would retain the Collector's estimate subject to further explanation. The Collectors of South Canara and Malabar provide Rupees 300 for repairs to Tappal Huts. The amount will be retained. The total provision, therefore, for 1875-76 will be Rupees 21,609, or Rupees 21,600 in round numbers.

Government Farms.—The charges are estimated at Rupees 41,747, as detailed below:—

	Actuals of 1873-74.	Sanctioned grant for 1874-75.	Budget Estimate.
	Rs.	Rs.	Rs.
1. General Supervision ...	10,296	17,816	18,814
2. Experimental Farm ...	7,730	8,512	7,944
3. Model Farm ...	3,873	5,410	5,620
4. Implement Workshops ...	2,149	2,800	2,700
5. Educational ...	4,400	3,854	2,694
6. Estate Improvements ...	6,178	3,415	3,975
Total ...	34,626	41,807	41,747

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The increase in item 1 over the current year's estimate is due to provision being made for (1) the increase to Mr. Benson's salary under the terms of his agreement should he pass the lingual test, (2) increased travelling allowance, and (3) the pay of a Police Constable to be employed for the protection of the office. The last item has not yet been sanctioned either by the Board or by Government. It will therefore be struck out. If sanctioned hereafter the amount may be met from savings. The total estimate for General Supervision will be Rupees 18,664, or Rupees 18,700 in round numbers.

Under item 2 there is a decrease which is chiefly due to provision being made for the purchase of cattle from Aden in last year's Budget, whereas there is no such special charge provided for in the present estimate. The Superintendent's estimate is accepted and fixed at Rupees 8,700 in round numbers.

Under item 3, the estimate shows a slight increase which is nominal as it provides for payment of increased rent and interest on capital sunk on permanent improvements, which again appears under receipts. The estimate will be taken at Rupees 5,600.

The variation under item 4 is small, and calls for no remark.

Under item 5, the estimate is Rupees 1,160 less than the amount sanctioned for the current year. The decrease is due chiefly to provision being made in the present estimate for two District Farm Apprentices only, while in the last year's, the estimate was framed on the supposition that there would be four.

The saving of the special charge* for a laboratory which was provided for last year also contributes to the decrease. The estimate will be taken at Rupees 2,700.

	RS.
1872-73	34,245 Actuals.
1873-74	34,626 do.
1874-75	41,807 Estimate.
1875-76	41,747 Supt.'s Estimate.
	41,700 Board's do.

	RS.
General Supervision	18,700
Experimental Farm	8,000
Model Farm	5,600
Implement, Workshop	2,700
Educational	2,700
Estate Improvements	4,000
Total	41,700

Under item 6, there is a small increase, but, considering the usefulness of the improvements contemplated, the provision will be retained and entered as Rupees 4,000 in round numbers. The total charges passed will be Rupees 41,700, as shown in the margin.

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

ABSTRACT A.

Items.	Actuals of 1873-74	ESTIMATES.		
		Sar. Zoned 1874-75	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
<i>Receipts.</i>				
	RS.	RS.	RS.	RS.
Printing	10,876	21,000	20,605	21,000
Fees for Stamping Weights and Measures ...	3,615	13,500	14,100	14,000
Government Farms	8,272	9,400	10,400	10,400
<i>Charges.</i>				
Printing	70,962	80,000	80,100	73,900
Grant-in-aid to Native Choultries	9,844	10,200	9,800	10,200
District Post	22,410	1,30,000	1,03,873	1,08,000
Office-rent	16,066	1,600	13,771	11,600
Stamping Weights and Measures	6,033	7,500	8,327	8,300
Registration of Births and Deaths	10,932	11,800	11,970	11,800
Transmission of Agricultural Implements ...	...	250	...	...
Do. of Rain Gauges	...	250	...	...
Public Works	9,415	14,010	21,609	21,600
Government Farms	34,626	41,807	41,747	41,700

(True Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 189. ORDER THEREON, 15th February 1875, No. 324.

The Provincial Services Budget Estimate of Receipts and Charges, submitted by the Board of Revenue for 1875-76, shows that the probable receipts will amount to Rupees 45,400, and the probable charges to Rupees 2,87,100.

2. The receipts are derived from the following sources, viz.:—

	RS.
Printing	21,000
Fees for Stamping Weights and Measures ...	14,000
Government Farms	10,400
Total	45,400

3. The remarks of the Board regarding the receipts are accepted, and the figures will be adopted in the General Provincial Service Budget, the completion of which has been delayed in consequence of the non-receipt of the Board's estimate. It is desirable that arrangements should be made by the Board to send in their estimate in future by the second week in the month of January, so as to allow of the estimate being carefully reviewed and included in the General Budget to be submitted to the Government of India by the first week in February.

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4. The charges, amounting to Rupees 2,87,100, are thus distributed:—

	RS.
Printing	73,900
Grant-in-aid to Native Choultries	10,200
District Post Establishment	1,08,000
Office-rent	11,600
Stamping Weights and Measures	8,300
Registration of Births and Deaths	11,800
Public Works	21,600
Government Farms	41,700
Total	2,87,100

5. *Printing, Rupees 73,900.*—According to the accounts rendered by the Accountant-General, the actual expenditure under "Collectorate Presses" during 1873-74 was Rupees 69,942. The Board's figure is Rupees 70,962. The difference cannot be explained, but as the provision for 1875-76 is less than the grant for 1874-75 by Rupees 6,100 it is passed.

6. *The grant-in-aid to Native Choultries, Rupees 10,200,* exceeds both the actuals for 1873-74 and the Collectors' estimate for 1875-76. There is no apparent need for the repetition of the grant for 1874-75. It will be sufficient if Rupees 10,000 be assigned for the purpose.

7. *District Post Establishment, Rupees 1,08,000.*—The allotment is of the same amount as that transferred from Imperial Services. The Board note that the Government will "not allow revision" of the establishment to exceed the grant. They, however, forget in providing Rupees 300 under "Public Works," for repairs

of "Tappal huts" in South Canara and Malabar, that the grant* for "Petty Construction and Repairs," transferred

to Provincial Services, made no provision for "Tappal huts," and that all charges connected therewith should be met from the lump grant of Rupees 1,08,000. Under these circumstances the allotment will be reduced from Rupees 1,08,000 to Rupees 1,07,700.

8. *Office-rent, Rupees 11,600.*—The current year's grant, as per statement embodied in G.O., dated 14th March 1874, No. 436, is Rupees 11,500, which amount will be repeated in 1875-76.

9. *Stamping Weights and Measures, Rupees 8,300.*—The actuals for 1873-74, according to the accounts furnished by the Accountant-General, amounts to Rupees 6,024½. According to the Board's figure they were Rupees 6,033. The difference is but slight. The provision for 1875-76 exceeds both the actuals and the grant for the current year, but as the Board have determined not to allow the expenditure anywhere to exceed the receipts, Rupees 8,300 will be included in the Budget.

10. *Registration of Births and Deaths, Rupees 11,800.*—This is of the same amount as the grant for 1874-75. It exceeds the actuals for 1873-74 by about Rupees 900, but falls short of the estimate by Collectors by Rupees 170. The allotment will be permitted to stand.

11. For reasons assigned, no provision has been made for "Transmission of Agricultural Implements and Rain Gauges." This is approved.

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12. *Public Works, Rupees 21,600.*—This provides for—

Land Revenue	7,965
Customs	13,344
Minor Departments (Postal)	300
Total	21,609

Now the grant transferred from Imperial to Provincial Services by the Government of India for "Petty Construction and Repair of Buildings in the Civil Department" does not exceed Rupees 10,500, viz:—

	RS.
Land Revenue	6,000
Customs	2,000
Minor Departments	2,500
Total	10,500

It is impossible, therefore, to provide from "Provincial Services," the assignment for which is restricted, for twice the amount of the original grant. It is stated that the estimate exceeds the actuals for 1873-74 chiefly owing to the Collector of South Arcot having provided in his estimate "for several Police Huts." The expenditure for the purpose is stated to be Rupees 10,832. It should properly be debited to the "Police Lodging Fund," but before doing so, the Inspector-General of Police will report, in communication with the Collector, the precise purpose for which the huts are required. Pending the submission of the report, the Government are unable to admit, as a Provincial charge, a larger amount than Rupees 11,000, plus Rupees 300 for Postal huts.

13. *Government Farms, Rupees 41,747.*—This is of nearly the same amount as the grant for 1874-75, while it exceeds the actuals for 1873-74 by Rupees 7,074. The details of the charge will be scrutinized in the Revenue Department, but the Accountant-General will see that all expenditure in excess of the Imperial grant of Rupees 20,000 and the estimated receipts is recouped by a transfer from the Surplus Fund to Provincial Services.

14. Subject to the deductions above noted, the Governor in Council passes for entry in the Provincial Services Budget Estimate for 1875-76 the following:—

RECEIPTS.		CHARGES.	
	RS.		RS.
Printing	21,000	Printing	73,900
Fees for Stamping Weights and Measures	14,000	Grant-in-aid to Native Choultries	10,000
Government Farms	10,400	District Post Establishment	1,07,700
		Office-rent	11,500
		Stamping Weights and Measures	8,300
		Registration of Births and Deaths	11,800
		Public Works	11,300
		Government Farms	41,700
Total	45,400		2,76,200

(True Extract.)

Acting Chief Secretary

To the Board of Revenue.
" Revenue Department.
" Accountant-General.
" Inspector-General of Police.
Ezd. J. Wright.

No 587
Revenue Department
 Govt. of 1875 *Madras*

FINANCIAL.

To THE BOARD OF REVENUE,

CC.

CC.

&

58008

Dated February, 1881.

Recd. — 2-18th

Encl.

G.O., 15th February 1875, No. 324.

FEBRUARY,
 Nos. 188-189.

Budget.—The Provincial Services Budget Estimate of Receipts and Charges submitted by Board of Revenue for 1875-76 referred.

No 263-24-February 1875

W. H. D. 1875

No 363

*Recorded - The charges are
 paid for the Govt. House and
 revenue consideration taken
 the detailed Budget Estimate
 for 1875/76 is received*

24 Feb 1875

W. H. D. 1875

By the Secretary to Govt.