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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.		Press.
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd January 1877, No. 335.

Provincial Services--Budget.

Read the following paper:—

No. 291. *Proceedings of the Board of Revenue, dated 12th January 1877.*

The Board resolve to submit to Government the Budget of Provincial receipts and charges under their control for 1877-78 with the following observations.

2. Under the instructions conveyed in G.O. dated 27th December 1875,

1. Destruction of wild Animals.
- Do. of Snakes and Alligators.
- Preserving skins, &c.
- Cost of Books and Publications.
- Maintenance, &c. of paupers.
- Burial of paupers.
- Fire, flood, famine and epidemic diseases.
- Distribution of cattle-disease medicine.
- Improvement of Agriculture and Trade.
- Rain gauge.

No. 2514, Financial Department, provision is made for the items noted in the margin also; but the sanctioned estimate of the current year for each district is not given in the statement as the details are not known, and the Provincial Budget of 1876-77 published by Government shows only the lump grant for the whole Presidency.

3. The items of receipts are noted below:—

1. Printing.
2. Stamping Weights and Measures.
3. Government Form receipts.
4. Sale proceeds of skins of wild animals.
5. Sale proceeds of old materials.
6. Savings and Refunds.
7. Miscellaneous.

4. *Printing.*—

	Actuals, 1875-76.	Sanctioned estimate, 1876-77.	Estimate, 1877-78.	
Subscription to District Gazettes ..	Rs. 12,929	4,120	7,000	The actual receipts for the year 1875-76 were Rupees 19,284.
Private work ..	4,494	4,980	4,513	Collectors' estimate
Sale of Books and Acts ..	1,672	1,900	839	the income for
Miscellaneous ..	189	..	1,044	1877-78 at Rupees
Total ..	19,284	11,000	13,396	13,396 or Rs. 5,888

less than the actuals of 1875-76, and Rupees 2,396 more than the current year's estimate. The difference

between the actuals and the estimate is mainly under District Gazette, and is due to the issue of District Gazettes, free of charge, to village officers under G.O. dated 2nd September 1875, No. 1315. The Board accept the Collectors' estimate in round numbers at Rupees 13,400.

	Rs.	
1871-72 ..	18,719	Actuals.
1872-73 ..	22,254	do.
1873-74 ..	20,379	do.
1874-75 ..	20,463	do.
1875-76 ..	19,284	do.
1876-77 ..	11,000	Sanctioned estimate.
..	10,600	Regular estimate.
..	13,396	Collectors' estimate.
1877-78 ..	13,400	Board's estimate.

	Rs.	
1871-72	11,908 Actuals.	
1872-73	12,145 do.	
1873-74	13,615 do.	
1874-75	17,492 do.	
1875-76	14,419 do.	
1876-77	(15,500 Sanctioned estimate. 18,200 Regular estimate.)	
1877-78	(18,155 Collectors' estimate. 13,000 Board's estimate.)	

provides Rupees 2,700 for the first time. The Collectors' estimate will be accepted in round numbers at Rupees 18,000.

6. *Government Farms.*—The sanctioned estimate of receipts for the current year is Rs. 10,100, but the Superintendent does not consider that more than Rs. 4,929 can be realized. For 1877-78 he estimates the amount at Rupees 5,950 as shown below:—

	Actuals, 1875-76.	Sanctioned Estimate, 1876-77.	Regular Estimate, 1876-77.	Estimate, 1877-78.
Rent	908	1,500	445	150
Farm produce	2,440	2,950	1,789	2,150
Sale of Cattle, Pigs, Poultry, &c.	1,157	1,800	672	1,000
Implement, Workshop	2,362	2,700	1,468	2,150
Miscellaneous	1,222	1,150	554	500
Total	7,989	10,100	4,929	5,950

7. The largest decrease compared with sanctioned estimate is under Rent. Formerly a sum of Rs. 1,100 was entered in the accounts as Rent for the Model Farm with a corresponding debit under Charges. This system is now given up as unnecessary. Further, the wudders who lived in the farm and paid quit-rent for the ground occupied by them have been removed. The decrease

under Farm produce is stated to be owing to a large part of the estate having been laid under grass for breeding experiments. The Superintendent does not explain the decrease under the other items. The estimate will be accepted in round numbers at Rupees 6,000. Adding to this Rupees

20,000 the grant from the Provincial Services, Rupees 60,000 the probable receipts from Surplus Pound Fund Collections, and Rupees 2,09,344 the balance in hand from that fund—the total sum available for expenditure is Rupees 3,01,344.

8. The other items of receipts estimated by Collectors are shown below:—

	Actuals, 1875-76.	Regular Estimate, 1876-77.	Collectors' Estimate, 1877-78.
1. Sale of skins, &c., of wild animals	1,191	108	185
2. Sale of old materials	2,108	1,575	1,950
3. Savings and Refunds	2,590	350	500
4. Miscellaneous	10,248	14,370	14,330
Total	16,137	17,140	17,830

* This is estimate of Rupees 1,200 shown under Provincial Receipts.

9. A sum of Rupees 29,500 is entered under Refunds and Other receipts in the General Provincial Budget for 1876-77, but the particulars of the item are not known. The Collectors' estimate will be retained subject to correction by the Accountant-General by whom these charges have been hitherto estimated.

10. *Printing Charges.*—The Collectors' estimate, together with the sum of Rupees 1,000 required for the Board's Office for printing Selections from their records, amount to Rupees 80,446, being Rupees 5,446 more than the current year's estimate but less than the actuals of 1875-76 by Rupees 321 as shown below:—

	Actuals, 1875-76.	Sanctioned Estimate, 1876-77.	Regular Estimate, 1876-77.	Collectors' Estimate, 1877-78.
1. Establishment	44,143	44,300	44,365	44,496
2. Extra Establishment	210	200	200	200
3. Purchase of Press materials	13,345	10,500	8,900	15,900
4. Postage labels	18,291	15,000	15,110	18,930
5. Miscellaneous charges	3,462	4,000	5,000	4,930
6. Cost of Printing Selections from Board's Records	1,816	1,000	1,000	1,000
Total	80,767	75,000	74,575	80,446

	Rs.
1871-72	60,419 Actuals.
1872-73	73,962 do.
1873-74	70,962 do.
1874-75	67,536 do.
1875-76	80,767 do.
1876-77	(75,000 Sanctioned estimate. 80,446 Collectors' estimate.)
1877-78	(80,400 Board's estimate.)

11. The estimate is, on the whole, fair and is accepted. The increase under Purchase of Press materials is due to the insufficiency of stock on hand.

12. *Government Farms.*—The charges under this head are estimated at Rupees 71,094 as detailed below:—

	Actuals, 1875-76.	Sanctioned Estimate, 1876-77.	Regular Estimate, 1876-77.	Estimate, 1877-78.
1. General Supervision	18,822	19,054	19,841	19,975
2. Farm expenses	15,392	14,054	11,516	11,824
3. Implement, Workshop	2,311	2,700	2,113	2,150
4. Educational	2,054	2,110	7,054	32,892
5. Estate improvement	10,346	4,082	6,066	4,250
Total	50,925	42,000	46,590	71,094
Inspector of Cattle diseases	6,698			
Total	57,623			

13. *General Supervision.*—The increased provision under this head as compared with the sanctioned estimate is owing to the inclusion of the following items:—

	Rs.
Annual increment allowed to the salary of Mr. Benson	600
Horse allowance of Mr. Shiranayya under G.O., dated 23rd May 1876, No. 1208	240
Pay of Lascar, sanctioned in G.O., dated 31st December 1875	84
Total	924

14. *Forest Expenses*.—The provision under this head consists of the following items:

	Actual Expenses, 1875-76.	Revised Estimate, 1876-77.	Sanctioned Estimate, 1876-77.	Sanctioned, 1877-78.
Establishment	1,794	1,794	1,794	2,024
Grass seed	4,393	4,393	4,393	4,393
Implements and Machines	343	1,000	837	1,000
Live Stock	1,143	1,000	819	900
Stores	1,100	600	615	600
Food for Live Stock	2,072	2,200	1,782	1,800
Manures	831	700	810	700
Transporting Stock	537	200	318	300
Land Revenue	907	300	344	300
Grants	900	1,200		
Total	11,397	14,094	11,416	14,224

15. The increase in the estimate under Establishment compared with the sanctioned estimate for 1876-77 is due to the provision made for the annual increment* allowed to the salaries of officers under G.O. dated 18th December 1876, No. 1405. No provision is made under this head for the reason already explained in connection with the decrease under Revenue. The variations under other heads do not call for remark.

16. *Buildings*.—The increase under this head over the sanctioned grant is owing to the provision of Rupees 17,780 the estimated cost of new buildings sanctioned for the Agricultural School in Coor, dated 28th July 1876, No. 1005. This will, however, be struck out as the erection of the buildings is to be postponed until the success of the scheme is assured. There will be ample funds whence to make a grant if it is hereafter wanted. The further increase, Rupees 15,113, is the cost of establishments, &c. sanctioned for the school, under the orders quoted in the margin.

17. The provision under the other heads does not call for remark. The total estimate under Government Farm is thus Rupees 61,320 in round numbers, of which some sum is estimated to be paid from the farm, viz. Rupees 20,000 the Provincial grant, will be charged to Provincial Services, and the remainder to the moiety of the Surplus Pound Fund transferred to Government Farms.

18. *District Post*.—The District Post in all the districts except Chingle, Viragupatna, Chidambaram, and Kurnool, is now under the control of the Postmaster-General who estimates the charges for these districts at Rupees 58,012, and Rupees 1,380 for establishment in his office, sanctioned by G.O., dated 12th June 1876, No. 105, total Rupees 59,392. Adding to this Rupees 16,354, the provision made by the Collectors of Chingle, Viragupatna, and

Chidambaram, Rupees 3,872 on account of Kurnool for which the Collector has omitted to estimate on the ground that he has proposed to transfer the District Post to the Imperial branch of which the Board know nothing, and Rupees 220 required for *Board's Prov. 1st December 1876, No. 3026. repairing Tappal huts in South Canara and

	Rs.	
1875-76	1,01,609	Actuals.
1876-77	94,997	do.
1877-78	94,663	do.
1878-79	92,113	do.
1879-80	90,007	do.
1876-77	98,847	do.
1876-77	1,08,016	Sanctioned estimate.
1877-78	1,01,280	Collectors' estimate.
1877-78	1,06,030	Board's estimate.
Deficit the		
amount under	220	
Public Works ..		
Remainder	1,05,810	

19. *Registration of Births and Deaths*.—The Collectors' estimate of Rupees 12,250 on account of the establishment entertained for the registry of vital statistics and contingencies in connection therewith is slightly in excess of the current year's estimate and of the actuals of 1875-76. The current year's grant, viz., Rupees 11,500 will be requested for 1877-78.

	Rs.	
1871-72	10,304	Actuals.
1872-73	11,534	do.
1873-74	10,532	do.
1874-75	11,197	do.
1875-76	11,908	do.
1876-77	11,500	Sanctioned estimate.
1877-78	12,250	Collectors' estimate.
1877-78	11,500	Board's estimate.

20. *Stamping Weights and Measures*.—The Collectors' estimate for 1877-78 is Rupees 13,929, which is less than the receipts estimated by about Rupees 4,000. It will be retained in round numbers at Rupees 14,000. The estimated receipts per contra are Rupees 18,000.

21. *Agricultural Exhibitions and Fairs*.—The Collector of Nellore provides Rupees 7,000 under this head, but the Board will enter only Rupees 5,000, the assignment made by Government of India. Any excess over the provision may be met from the surplus collections transferred to Government Farms. The Board do not think it likely that any exhibition will be held at Madras in 1877-78.

22. *Rent of Revenue Buildings*.—The actual charge of the year 1875-76 under this head according to the Accountant-General's books amounted to Rupees 11,137 which includes Rupees 69 attributable to Forest Department. The Collectors' estimate is Rupees 12,250 for 1877-78, or Rupees 800 more than the actuals of 1875-76 and Rupees 750 less than the current year's estimate. The Collectors' estimate will be retained.

23. *Municipal Rates and Assessment on Government Buildings*.—Collectors estimate Rupees 52,225 under this head against Rupees 55,761, the actuals of 1875-76. The

increase in the actuals of 1875-76 is owing mainly to the arrears payments in the district of Madras. The Board will adopt the Collectors' figures in round numbers at Rupees 52,200. This together with the estimate under Office-rent will amount to Rupees 64,500, or Rupees 2,500 less than the current year's grant.

24. *Remedy for Destruction of Wild Animals, Snakes, and Alligators, and Cost of preserving Skin.*—The estimate of the Collectors, which amounts to Rupees 32,160, is very nearly the same as the actuals of the past year, which were Rupees 32,200. But the amount assigned by the Government of India is only Rupees 25,000. It is neither desirable nor possible to curtail the charge under the head. The Board therefore retain the Collectors' estimate and request that the Government will be pleased to pass it.

25. *Purchase of Publications.*—The actuals of 1875-76 under this head according to the Accountant-General's books were Rupees 13,551. The details are not before the Board, but they are said to consist of (i.), the charges of the establishment of the Registrar of Books at Madras; (ii.), the prices of books purchased by him; and (iii.), the honorarium grants for the preparation of District Manuals, &c. The Collectors of South Arcot and Bellary provide Rupees 50 and 10, respectively, under this head for 1877-78, but the Collectors of the other districts make no provision. The Board think that for charges in the Registrar's establishment Rupees 6,000 will be sufficient, and the the department of the Registrar, who is not under the control of the Board.

26. *Grant in Aid to Native Chattruns.*—The Collectors of eight districts provide Rupees 14,775 while the actual expenditure of 1875-76 and the current year's grant were Rupees 11,373 and Rupees 10,000, respectively. The Collector of Nellore will explain why Rupees 2,040 are required for 1877-78 while there was no expenditure in 1875-76 and no provision was made in his Budget of 1876-77. The Government will meanwhile be struck out. In North Arcot it is explained that by an oversight no provision was made in his Budget for the current year, consequently no grant appears in the sanctioned Budget. The Collector of Tinnevely and the Collector of the Nilgiris have not explained the points noticed by the Board in submitting the Budget for 1876-77, nor do they now explain the variations between the actuals and the estimates. They will be requested to supply the omissions without delay. The Collectors of

	Actuals, 1875-76.	Estimate, 1876-77.	Estimate, 1877-78.
1. Nellore ..	Rs. 1,100	Rs. 2,050	Rs. 2,040
2. Bellary ..	1,281	2,076	2,050
3. North Arcot ..	1,263	1,240	1,281
4. South Arcot ..	744	744	744
5. Tinnevely ..	5,040	5,148	5,040
6. Coimbatore ..	635	499	1,000
7. Salem ..	360	499	490
8. Nilgiris ..			
Total ..	11,373	10,000	14,775

Nellore.
Bellary.
North Arcot.
South Arcot.

Tinnevely.
Coimbatore.
Salem.
Nilgiris.

the districts noted in the margin will also be requested to send detailed statements of the Chattruns to which the grants are made, quoting the authorities under which they are made.

27. *Maintenance, &c., of Paupers and Burial of Paupers.*—Excluding Presidency

* Rupees 2,402.

	Actuals, 1875-76.	Collectors' Estimate, 1877-78.	Board's Estimate, 1877-78.
Maintenance of Paupers ..	Rs. 367	Rs. 1,905	Rs. 800
Burial of Paupers ..	1,180	1,245	1,200
Total ..	1,987	3,150	2,000

Rupees 2,000, which is nearly the actuals of 1875-76.

	Actuals, 1875-76, as given by Collectors.	Estimate, 1877-78.
Vizagapatnam ..	Rs. 250	Rs. 250
Godavery ..	50	50
Kistna ..	467	600
Chidlapudi ..	157	600
Kurnool ..	235	200
North Arcot ..	549	700
Salem ..	761	1,000
Coimbatore ..	234	..
South Canara ..	7	..
Total ..	2,660	3,400

1872-73 ..	Rs. 2,627
1874-75 ..	35,249
1875-76 ..	2,650

Vizagapatnam ..	Rs. 20
Godavery ..	40
Nellore ..	50
Bellary ..	100
South Arcot ..	10
Trichinopoly ..	10
Total ..	230

1872-73 ..	Rs. 12
1873-74 ..	12
1874-75 ..	23
1875-76 ..	4

28. *Fire, Flood, Famine, and Epidemic Charges.*—Collectors of only seven districts

provide for Rupees 3,400 for the charges under this head. The actuals during the past year were as shown in the margin. The large debit in 1874-75 is due to the expenditure incurred on account of floods in Nellore. The Board think that a provision of Rupees 2,100 for the whole Presidency, which is about 100 Rupees for each district, will be ample for the charges of trifling amount.

29. *Distribution of Cattle-disease Medicines.*—The Collectors of six districts estimate charges under this head at Rupees 230, which will be retained. The expenditure on this account during the past four years was as shown in the margin.

30. *Improvement of Agriculture and Trade.*—In four districts only is provision

Ganjam ..	Rs. 5,000
Nellore ..	100
Nilgiris ..	1,600
Coimbatore ..	20
Total ..	6,720

made by Collectors under this head. The large amount of Rupees 5,000 entered by the Collector of Ganjam is stated to be required for advances under the Land Improvement Act, but this has no place here. The Collectors of the other districts do not state the object of the provision.

The Board consider that nothing new should be entered under this head as any charges connected with experimental cultivation and the like can be met from the grant on account of Government Farms.

	rs.	31. <i>Rain Charge</i> .—There was an expenditure of only Rupees 40 in 1874-75 and none in 1874-75. In the previous two years, however, Rupees 14.30 and Rupees 1,295 were spent. For the year 1877-78 the Collectors of only six districts estimate Rupees 72. This will be retained in round numbers at Rupees 100.
Vizagapatam	20	
Godavery	20	
Belary	10	
South Arcot	4	
Trichinopoly	10	
Coimbatore	10	
Total	75	

32. *Public Works*.—The Collectors' estimates under this head amount to Rupees 19,670, as shown below:—

Land Revenue	9,897
Customs	10,353
Minor Departments, Tappal Huts	220
Total	19,670

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

1871-72	rs. 5,084 Actual	rs.	
1872-73	4,484 do.	(1.) Petty repairs to buildings and white-washing	1,151
1873-74	5,189 do.	(2.) Erecting pandals	990
1874-75	6,530 do.		
1875-76	5,440 do.		
1876-77	7,900 Sanctioned estimate		
1877-78	8,900 Board's estimate		284

	rs.		rs.
Removing and reconstructing the compound wall, certain portion from Police Lines to N. gate at Tinnevely Taluq	92	The provision under the first and second items cannot be curtailed and will be retained. The amount entered under Item No. 3 relates to Tinnevely and North Arcot and is for the works noted in the margin. The Board consider that explanation is necessary:—	
Constructing two rooms in the south verandah of the Taluq Cutcherry for keeping property produced in criminal cases at Tinnevely Taluq	40		
Constructing a witness-box at do.	20		
Do. a tiled shed at the Tahsildar's office at Nangunerry	100		
Do. a shed at Ambasumudram Taluq Cutcherry	75		
Flight of steps leading to the tops of the Treasury Room, where the rain ganges are kept, at Tenkuroi	70		
Improving the existing shed at Ootapadaram Taluq Cutcherry	50		
Constructing a stand for rain ganges at Ootapadaram Taluq Cutcherry	10		
Making two doors to the gate of the Cutcherry compound at Ootapadaram Taluq Cutcherry	20		
Erecting a shed at Kyral Deputy Tahsildar's office	15		
Do. two sheds in the Srivillipattur Taluq Cutcherry	50		
Constructing two prison rooms at Sankaransimer Civil	80		
Building a raised floor with wooden railings for the use of Tahsildar and Sub-Magistrate at Sankaransimer Civil	63		
Removing and reconstructing the windows of the Sub-Jail at Sankaransimer Civil	15		
	610		
<i>North Arcot</i>			
Constructing a thatched stable in Huzar Cutcherry compound, Chittoor	120		
	760		

	rs.	34. <i>Customs</i> .—Of the provision made under this head, Rupees 1,365 are for repairs and 9,188* for original works in the districts noted in the margin. The provision in Godavery is for two bridges and for tiled sheds for watchingpeons. 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.
* Godavery	1,900	
South Arcot	4,625	
Tanjore	3,248	
Madras	15	
Total	9,188	

For the reconstruction of four Police Constables' houses at Kandamangalam	650
For the construction of a Gumastah's house at Kandamangalam	275
For the construction of a new Sayer Cutcherry at Valdavoor	1,250

The present houses are quite unserviceable.

A house is being built in the current year for one of the two Gumastahs, and this provision is for a house for the other Gumastah.

Provision for this building was made in the Budget sent from this office for the current year, but it was disallowed in Board's Proceedings of 17th January last, No. 138, on the ground that the necessity for the work was not explained. The Head Assistant Collector now explains the necessity (vide his letter, No. 71, dated 12th September 1876, copy attached) to the effect that the present site is inconvenient, being too distant from the place of business, and that the building is out of repair.

The shed is required for weighing and depositing goods and other purposes.

If not installed the place will be very inconvenient for haulies.

Required mainly because the present Superintendent is an East Indian, who doubtless feels the want of them, having a wife and family, but they would be comparatively useless for a native.

It is proposed to build masonry pillars, the wooden posts of the gate on which the lamps are now placed being unsteady.

The present houses do not afford sufficient accommodation, and being quite unsuited to a man with a family it is proposed to enclose and convert the back-verandah into a room and to raise a cook-room alongside of the compound wall.

For the construction of a shed in front of the said new Sayer Cutcherry at Valdavoor	600
For installing the hand-stands at Marlandychevady	283
For constructing a latrine for the Sayer Superintendent's house at Marlandychevady	43
For constructing a cook-room for the Sayer Superintendent at Marlandychevady	125
For constructing two lamp-posts at Kottacuppum	20
For the addition of a verandah and a room to the Sayer Superintendent's house at Kottacuppum	150
For the addition of a verandah and a room to the Sayer Gumastah's house at Kottacuppum	80

For the construction of a house for peon at Kottacupum	230	No accommodation for the peon at present.
For the construction of two houses for two Gamastahs at Madulipet	346	The present houses consist of mud walls and coconut-leaf roofing, which require frequent repairs. It is proposed to have walls of brick and mud and to replace thatch.
For the construction of a verandah on the eastern side of the Sayer Station for the reception of untagged goods	150	

35. The Board do not think that these works are urgent and such as should be undertaken in the present state of the Provincial finances. The provision will therefore be reduced to Rupees 2,000, and the Collector will be requested to undertake such works only as are absolutely necessary. The Collector of Tanjore provides Rupees 3,348 for four office buildings at a cost of Rupees 831 each and Rupees 77 for repairs. Provision was made by the Collector last year for the office buildings, but the Board disallowed it, the necessity for them not having been explained. The Collector has since explained that the buildings are necessary as the present temporary thatched

1871-72	1,159	Actuals.	Board would retain provision for two officers this year, and the other two can wait till next year. The small provision for Madurai is for a pandit and is accepted. The total provision under Customs is that Rupees 600.
1872-73	12,838	do.	
1873-74	4,151	do.	
1874-75	7,927	do.	
1875-76	2,018	do.	
1876-77	17,330	Sanctioned estimate.	
1877-78	10,950	Collector's estimate.	
	6,440	Board's estimate.	

36. *Minor Departments.*—The provision made under this head, viz., Rupees 2,400, is for tappal huts in South Canara and Malabar referred to in paragraph 18 *supra*.

Land Revenue	8,000
Customs	6,300
Minor Departments	220
Total	14,520

Land Revenue Assignment	6,000
Customs	2,900
Minor Department	2,500
For Madraschellum and Rakapally (vide G.O. dated 7th October 1876, No. 1,968)	523
Total	11,923

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

Items.	Actuals, 1875-76.	ESTIMATES FOR 1876-77.		ESTIMATES FOR 1877-78.	
		Sanctioned.	Regular.	Collectors'.	Board's.
RECEIPTS.					
1. Printing	19,281	14,000	16,000	15,396	15,400
2. Fees for Stamping Weights and Measures	14,419	15,500	18,200	18,155	18,000
3. Government Farms	7,980	10,100	4,925	6,950	6,900
4. Sale Proceeds of Skins of Wild Animals destroyed	2,005		1,575	1,950	2,000
5. Sale of old Materials	Included with Item 7.	29,500	845	1,040	1,000
6. Savings and Refunds	1,785		350	500	500
7. Miscellaneous Receipts	10,848		14,370	14,330	14,300
CHARGES.					
1. Printing	80,767	75,000	74,575	80,446	80,400
2. Government Farm	50,025	42,000	46,500	71,091	53,320
3. District Post	98,845	1,08,010	1,01,499	1,05,280	1,08,410
4. Birth and Death Registration Departments	11,008	11,300	12,139	12,250	11,300
5. Stamping Weights and Measures	8,914	10,200	12,340	13,929	14,000
6. Agricultural Experiments and Fairs		5,000		7,000	5,000
7. Rent of Revenue Buildings	11,437		11,685	12,266	12,300
8. Municipal Rates and Assessment	63,000	68,000	50,797	52,225	52,200
		25,000	22,835	32,160	
9. Books and Publications	13,553	14,250	Not known	60	6,000
10. Native Choultry	11,379	10,000	14,787	14,775	11,300
11. Maintenance and Burial of Paupers	1,934	Not known	2,369	3,150	2,000
12. Fire, Flood, Famine and Epidemic Diseases	2,650	Do.	Not known	3,400	2,100
13. Distribution of Cattle Disease Medicine	4	Do.	180	230	230
14. Improvement of Agriculture and Trade	Not known	Do.	120	6,720	
15. Rain Gauges	10	20	67	75	100
16. Public Works	8,004	24,950	19,294	19,670	15,420

* This is exclusive of Rupees 3,400 disbursed by the Commissioner of the Madras Police.

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with two statements, and with copy of South Arcot Head Assistant Collector's letter, dated 12th September 1876, No. 71.

* Transferred to the Financial Department.

(Signed) J. H. GARSTIN,
Ag. Secy. to Govt., Rev. Dept.

ENCLOSURE No. 1.

From J. THOMSON, Esq., Acting Head Assistant Collector of South Arcot, to the Collector of South Arcot, dated Cuddalore, 12th September 1876, No. 71.

With reference to my letter, No. 68, of the 5th instant, I have the honor to submit the information required by Board's Proceedings, No. 138, of 17th January last, regarding the Sayer Cutcherry at Valdavaor.

2. The present Sayer Cutcherry was constructed at a cost of Rupees 270 in or about the year 1847. It is twenty-seven feet long by eighteen feet broad, and contains one room, a veranda and a well. In 1870 the walls cracked and the breach was so wide that objects outside could be seen from within. It was then proposed to repair the building, and the buttresses were built at a cost of Rupees 75-14-0, but further repair is still said to be wanting. The main reason for considering a new Cutcherry necessary is that the site on which it now stands is inconvenient, being at a distance from the work to be done. From Valdavaor branch of several roads, one to Pondicherry, another to Villapuran, and a third to Mylam and Tiruvananthi. The Sayer Police Station is situated at the place where these roads meet and where the examination of the families and passengers takes place, but the Superintendent's Cutcherry is at a distance of about 120 yards. Proximity of the Police to the Sayer officials would be beneficial to the conduct of both, and travellers would be saved the inconvenience of going out of their way for so considerable a distance.

(True Copy.)

(Signed) H. E. STOKES,

Acting Secretary.

No. 232.

ORDER THOMSON, 23rd Jan.

In their Proceedings above recorded, the Board of Revenue submit the Budget Estimates for 1877-78 of the Provincial Services under their control.

2. *Printing.*—The receipts are estimated at Rupees 13,396, and the expenditure at Rupees 80,400 as under:—

RECEIPTS.			
	Actuals, 1875-76	Budget, 1876-77	Estimate, 1877-78
	RS.	RS.	RS.
1. Subscription to District Gazettes ..	12,929	4,120	7,000
2. Private Work	4,494	4,980	4,513
3. Sale of Books and Acts	1,672	1,900	839
4. Miscellaneous	189	..	1,044
Total ..	19,284	11,000	13,396

EXPENDITURE.			
	Actuals, 1875-76	Budget, 1876-77	Estimate, 1877-78
	RS.	RS.	RS.
1. Establishment	44,143	44,300	44,496
2. Extra Establishment	210	200	200
3. Purchase of Press Materials ..	13,345	10,500	15,900
4. Postage Labels	18,291	15,000	15,920
5. Miscellaneous	3,462	4,000	4,884
6. Printing Board's Selections ..	1,316	1,000	1,000
Total ..	80,767	75,000	80,400

The estimate of the net amount to be provided for expenditure is therefore Rupees 67,004 against Rupees 64,000 sanctioned for the current year. The excess is due to an increase of Rupees 5,400 in the allotment for the "Purchase of Materials" owing to the insufficiency of the stock in hand. The Government are unable to sanction any increase in the net charge to Provincial Fund, and the allotment of Rupees 15,900 under the above head must consequently be reduced to Rupees 12,000, or Rupees 2,400 in excess of what sanctioned for the current year. The result will then be—

	RS.
Receipts	13,396
Expenditure	77,400

3. *Printing Works and Materials.*

	Actuals, 1875-76	Budget, 1876-77	Regular Estimate, 1876-77	Estimate, 1877-78
	RS.	RS.	RS.	RS.
Receipts from Sale	14,412	15,000	18,200	18,900
Expenditure	9,914	10,200	12,546	14,000

The estimates are accepted, the expenditure falling short of the receipts by Rupees 4,000.

4. *Government Press.*

	Actuals, 1875-76	Budget, 1876-77	Regular Estimate, 1876-77	Estimate, 1877-78
	RS.	RS.	RS.	RS.
Salaries	905	1,500	115	150
Farm Produce	2,710	2,950	1,789	2,150
Sale of Office Pgs. Printing ..	1,157	1,800	672	1,000
Implement Workshop	2,365	2,700	1,460	2,150
Miscellaneous	1,222	1,150	554	550
Total ..	7,959	10,100	4,926	6,000

	Actuals, 1875-76	Budget, 1876-77	Regular Estimate, 1876-77	Estimate, 1877-78
	RS.	RS.	RS.	RS.
1. General Supervision	18,822	19,054	19,841	19,978
2. Farm Expenses	15,392	14,054	11,616	11,824
3. Implement Workshop	2,844	2,700	2,113	2,150
4. Educational	2,654	2,110	7,064	15,118
5. Estate Improvement	10,346	4,082	6,066	4,250
Total ..	50,058	42,000	46,590	53,320

The estimated receipts are much below those entered in the sanctioned Budget for the current year, but it is observed that they exceed the Regular Estimate by Rupees 1,074. The largest falling off is Rupees 1,350 under "Rent", owing chiefly to the abandonment of an unnecessary practice of a debit and credit entry under this head of a sum of Rupees 1,160.

The items by which the estimated expenditure is increased have all been sanctioned in separate orders.

The estimates are accepted, the amounts to be included in the Provincial Budget being—

	RS.
Receipts	0,000
Charges	26,000

The balance will be met from the amount transferred from the Surplus Fund Fund.

3. Miscellaneous—

RECEIPTS.

	Actuals, 1875-76.	Budget, 1876-77.	Regular Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.	RS.	RS.
1. Sale of Skins of Wild Animals ..	2,095	29,500	1,575	2,000
2. Savings and Refunds ..	1,785		350	500
3. Sale of old Materials ..	10,848		845	1,000
4. Sundry Receipts ..			14,870	14,500
Total ..	14,728	29,500	17,640	17,500

CHARGES.

	Actuals, 1875-76.	Budget, 1876-77.	Regular Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.	RS.	RS.
1. Rewards for destruction of Wild Animals, preserving Skins, &c. ..	32,229	25,000	23,585	32,000
2. Cost of Books and Publications ..	15,637			
3. Maintenance and Burial of Paupers ..	1,973		2,300	2,000
4. Bloods, Epidemic Diseases, &c. ..	2,650			2,100
5. Distribution of Cattle-Disease Medicines ..	4		150	250
6. Agricultural Exhibitions ..		5,000		5,000
7. Rain Ganges ..	10	20	67	100
Total ..	50,534	44,780	25,501	41,630

Owing to the introduction of greater detail, and a new distribution of heads of estimate, no comparison can be made with the sanctioned Estimate for the current year, and even a comparison with the actuals is vitiated by the fact that the figures shown for that year against "Cost of Books and Publications" include items over which the Board of Revenue have no control, viz., the charges of the establishment of the Registrar of Books at Madras and the cost of books purchased by him.

With regard to the provision for "Rewards for the destruction of Wild Animals" the Board of Revenue remark that it is nearly the same as the actuals for the past year, and request the Government to pass it as it is neither desirable nor possible to curtail the charge. The Government observe, however, that the Regular Estimate for the current year is only Rupees 22,885, and resolve accordingly to reduce the grant to Rupees 25,000 as in the sanctioned Budget for the current year. It is noted that the provision for the "Burial and Maintenance of Paupers" does not include disbursements by the Commissioner of Police at Madras.

The other items call for no remark and the sums passed are—

	RS.
Receipts	17,800
Charges	40,430

The Government proceed to consider the Services which bring in no receipts. The estimates are—

	Actuals, 1875-76.	Budget, 1876-77.	Regular Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.	RS.	RS.
1. District Post ..	9,384	103,040	1,00,499	1,08,410
2. Registration of Births ..				
3. District Jail ..	11,608	11,800	19,430	11,800
4. Rent of Revenue Buildings ..	11,457	68,600	11,683	12,300
5. Municipal Rates ..	65,701		60,797	52,200
6. Grants-in-aid to Native Charities ..	11,373	10,000	14,757	11,800
7. Public Works ..	8,304	24,000	19,284	15,120

The resolution of the Board of Revenue to ask the Postmaster-General to revise his estimates so as to bring them within the amount originally assigned by the Government of India is approved.

The information supplied by Collectors in regard to the grants-in-aid of native Charities appears to have been very incomplete. The Board's estimate is approved as the best which can be made under the circumstances.

It is observed that under Public Works the Board have rightly disallowed several of the proposals made by Collectors on the ground that only emergent works should be undertaken in the present state of the Provincial finances, and have thus reduced the sum from Rs. 24,000 to Rs. 19,284.

Grants-in-aid for experimental cultivation and the like should be met from the grant on account of Government Farms.

The grants to be included in the Provincial Budget are—

	RS.
1. Printing	13,336
2. Stamping Weights and Measures ..	18,000
3. Government Farms	6,000
4. Miscellaneous	17,800
Total	55,136

CHARGES.

	RS.
1. Printing	77,400
2. Stamping Weights and Measures ..	14,000
3. Government Farms	26,000
4. Miscellaneous	40,430
5. District Post	1,08,410
6. Registration of Births and Deaths ..	11,800
7. Rent of Revenue Buildings	12,300
8. Municipal Rates	52,200
9. Native Charities	11,800
10. Public Works	15,120
Total	3,69,760

The net charge against Provincial Funds will thus be Rupees 3,11,564 against

	RS.	
* 1876-77	1,84,660	Rupees 1,84,660 in G.O., dated 2nd
1877-78	2,11,564	January 1876, No. 122. The difference
Total	4,20,904	is fully accounted for by the inclusion of
		the marginally-noted new items and the
		exclusion from both sides of the amount
		transferred from the Surplus Fund Fund
		on account of the Government Farm.
Municipal Rates	52,200	The Government are not sure whether
Miscellaneous (excluding Agricultural		any transfer from the Surplus Fund Fund
Exhibitions)	85,430	is made in the Account Department or
		whether it is merely a convenient form of
Balance in favor of Government	87,650	expressing the fact that the balance in
Farm in Estimate for 1876-77 ..	46,500	credit of the Surplus Fund Fund after the
Total	1,34,130	transfers to Local Funds has been assigned for farm purposes. The Board will report

on the subject.

(True Extract.)

Chief Secretary.

To the Revenue Department.
 " Board of Revenue
 " Accountant-General

Edw. J. Wright

Person's Club

1894

CHURCH OF THE

FINANCIAL

RECORDS

1894

1894

CHURCH OF THE

JANUARY

No financial record

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