

- (1) பக்கங்களின் எண்ணிக்கை 20
 (2) புதுக்கித் திருப்பிய நாள் 25-2-1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் lcm

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

உருவாக்கி: துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	147	அச்சகம் பலவகை
நாள் :	20-1-1879	198.

சுரு

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

20th January 1879, No. 147.

Read again G.O., dated 13th January 1879, Miscellaneous No. 134, on Board's Proceedings, dated 21st December 1878, Miscellaneous No. 13,027, regarding cost of Agricultural School and intimating that the Budget for 1879-80 was submitted to Government with Board's Proceedings, 29th November 1878, No. 3,211.

Read also the following paper :—

No. 361. Proceedings of the Madras Government, Financial Department, dated 19th December 1878, No. 2,273.

ABSTRACT.—Reviewing the Budget Estimate of Provincial Receipts and Charges under the control of the Board of Revenue for 1879-80.

No. 362. ORDER THEREON, 20th January 1879, No. 147.

Miscellaneous.

WITH reference to paragraph 6 of the Financial Government Order the attention of the Board of Revenue will be drawn to G.O., 11th December 1878, No. 1,995, Revenue Department, which requires the early submission of a separate Budget Estimate in regular form for the year 1879-80.

(True Extract.)

(Signed) H. S. THOMAS,
Acting Secretary to Government.

To the Board of Revenue.

Exd. T. D. Ryan.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

19th December 1878, No. 2278.

Budget Estimates.

Read the following paper :—

No. 165. *Proceedings of the Board of Revenue, dated 29th November 1878, No. 3,211.*

The Board resolve to submit to Government the Budget Estimate of Provincial receipts and charges under their control for the year 1879-80.

2. The items of receipts are as shown below :—

- (1.) Printing.
- (2.) Stamping Weights and Measures.
- (3.) Government Farms.
- (4.) Sale Proceeds of Skins, &c., of Wild Animals.
- (5.) Sale Proceeds of Old Materials.
- (6.) Savings and Refunds.
- (7.) Miscellaneous.

	RS.
Actuals of 1873-74	20,876
Do. of 1874-75	20,463
Do. of 1875-76	19,284
Do. of 1876-77	17,996
Do. of 1877-78	13,939
Sanctioned Estimate for 1878-79	14,000
Regular do. for 1878-79	14,345
Collectors' do. for 1879-80	14,166
Board's do. for 1879-80	14,200

3. PRINTING.—The Collectors estimate the receipts under this head at Rupees 14,166 as shown below :—

Items.	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
1. Subscription to District Gazette.	RS. 5,298	RS. 7,510	RS. 5,368	RS. 5,855	RS. 5,855
2. Sale of Acts, Books and Forms.	3,776	1,015	1,107	1,030	1,030
3. Private work done by District Press	4,574	4,480	6,475	6,130	6,130
4. Miscellaneous	291	995	1,395	1,151	1,185
Total	13,939	14,000	14,345	14,166	14,200

Item 1.—The decrease in the estimate for 1879-80 compared with the sanctioned grant for 1878-79 is in the districts noted in the margin and is chiefly due to withdrawal of subscription by the village officials who are now supplied with village supplements gratis.

	Sanctioned Estimate for 1878-79.	Collectors' Estimate for 1879-80.
	RS.	RS.
Bellary	500	125
South Arcot	500	150
Tanjore	1,000	300
Trichinopoly	870	350
Coimbatore	800	200

Item 2.—The actuals of 1877-78 appear to include the sale proceeds of printed receipts and puttass issued in that year. These are not issued every year.

Item 3.—The increased provision under this head is due to the increased scale of Press charges recently introduced under G.O., dated 6th May 1878, No. 763.

The Collectors' estimates are on the whole fair and will be accepted in round numbers at Rupees 14,200.

4. FEES FOR STAMPING WEIGHTS AND MEASURES.—The receipts under this head are estimated by Collectors at Rupees 19,600, which is nearly the same as the actuals of 1877-78, but Rupees 2,400 less than the sanctioned estimate for the current year. The decrease is conspicuous in Cuddapah, Madras and South Arcot, and is due to reduction in the rate of fees, the collections at the old rates being in excess of requirements. The estimate is accepted.

5. GOVERNMENT FARM RECEIPTS.—The estimates for 1879-80 are detailed below in comparison with the sanctioned and regular estimates for the current year:—

Items.	Actuals for 1873-74.	Actuals for 1874-75.	Actuals for 1875-76.	Actuals for 1876-77.	Actuals for 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Superintendent's Estimate for 1879-80.	Board's Estimate for 1879-80.
1. Farm Produce	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Sale of Cattle, Pigs, Sheep and Poultry			2,340		1,328	2,150	1,912	2,300	2,300
3. Implements and Machines	8,272	7,829	1,157	5,218	336	600	229	300	300
4. Rent			2,362		1,894	2,150	1,500	1,000	1,000
5. Miscellaneous			908		294	100	255		
			1,222		351	400	335	600	600
Total	8,272	7,829	7,969	5,218	4,203	5,400	4,231	4,200	4,200

The estimate for 1879-80 is Rupees 1,200 less than the sanctioned estimate for the current year. The decrease which is chiefly under Implements and Machines is not explained. The estimate however will be accepted subject to explanation in regard to the decrease. Adding to this the Provincial Grant of Rupees 20,000, the sum available for expenditure is Rupees 24,200. Any expenditure over and above this sum will be debited to the accumulated proceeds of the Cattle Pound Fund credited to Agricultural Services, the probable balance of which at the end of the current year is estimated at Rupees 2,12,924.

6. The other items of receipts are detailed below:—

Items.	Actuals for 1875-76.	Actuals for 1876-77.	Actuals for 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
1. Sale Proceeds of Skins, &c., of Wild Animals	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Sale of Old Materials	2,100	1,531		1,700	1,638	2,280	2,200
3. Savings and Refunds		2,317		909	835	960	900
4. Miscellaneous	11,438	105	11,003	500	880	460	500
		9,827		10,700	8,998	9,080	9,000
Total	13,538	13,781	11,003	13,800	12,401	12,750	12,600

Vizagapatam	Rs. 3,000
Godavari	20
Kistna	2,000
Trichinopoly	10
Salem	50
Malabar	4,000
Total	9,080

The amount under Miscellaneous is provided by the Collectors noted in the margin, without any explanation in regard to particulars, though in last year's review of the budgets the Board called upon them to furnish details. The Collectors concerned will be requested to supply the omission; meanwhile the estimate will be retained in round numbers at Rupees 9,000.

Actuals of 1873-74	Rs. 70,962
Do. of 1874-75	67,536
Do. of 1875-76	80,767
Do. of 1876-77	70,722
Do. of 1877-78	1,03,690
Sanctioned Estimate for 1878-79	1,04,700
Regular do. for 1878-79	1,05,385
Collectors' do. for 1879-80	1,03,104
Board's do. for 1879-80	1,03,000

7. PRINTING CHARGES.—The Collectors' estimates, together with the sum of Rupees 1,000 required for the Board's office for printing selections from their records and Rupees 25,000 for printing the annual volume of Trade Accounts, amounts to Rupees 1,03,104 as detailed below:—

Items.	Actuals for 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
1. Establishment	Rs. 45,990	Rs. 44,500	Rs. 44,794	Rs. 44,500	Rs. 44,500
2. Temporary Establishment		350	1,236	624	600
3. Famine Batta	3,043		537		
4. Purchase of Press Materials		13,350	12,418	11,150	11,100
5. Official Postage	27,739	15,700	14,230	14,430	14,400
6. Miscellaneous		4,800	6,170	6,400	6,400
7. Printing Selections and Trade Volumes	26,918	26,000	26,000	26,000	26,000
Total	1,03,690	1,04,700	1,05,385	1,03,104	1,03,000

Vizagapatam	Rs. 100
Godavari	100
Kistna	240
Nellore	84
South Arcot	100
Total	624

Item 2.—Provision is made for extra establishments in the five districts noted in the margin with reference to actual requirements. The provision will be retained, but it must be understood that no temporary establishments are to be entertained without the special sanction of the Board.

Item 6.—Of the provision under this head, Rupees 4,000 are for printing the Nilgiri District Gazette, &c., in a private press, and the remainder, particulars of which are not given, is distributed over the remaining districts; the provision will however be retained, and Collectors requested to give full details in future of all sums provided under this head.

The total provision under Printing charges is thus Rupees 1,03,000 against Rupees 1,03,690, the actuals of 1877-78.

8. DISTRICT POST.—The Collectors of Ganjam, Vizagapatam, Cuddapah and Bellary have made no provision under this head, probably under the impression that the supervision of the District Post having been transferred to the Postmaster-General, the estimate will be made by

Actuals of 1877-78	Rs. 1,24,297
Sanctioned Estimate for 1878-79	1,08,630
Regular do. for 1878-79	1,09,835
Collectors' do. for 1879-80	1,06,729
Board's do. for 1879-80	1,08,630

that officer. Taking for these districts the sanctioned estimate for the current year, Rs. 24,610, as the estimate for 1879-80, and adding to this the Collectors' estimates in the other districts, and the provision for the Postmaster-General's office (Rupees 1,930), the total estimate amounts to Rupees 1,06,729 against actuals amounting to Rupees 1,24,297 in 1877-78, which however includes famine batta. As the District Postal Establishments are constantly subject to revision, the Board have provided the full amount of the assignment made by the Government of India, i.e., Rupees 1,08,630. The Board request that the Postmaster-General will in future be so good as to send annually an estimate of the cost for each district, after communication with Collectors, so as to reach the Board's office by 31st August.

	RS.
Actuals of 1873-74	10,932
Do. of 1874-75	11,197
Do. of 1875-76	11,608
Do. of 1876-77	11,523
Do. of 1877-78	12,096
Sanctioned Estimate for 1878-79	11,800
Regular do. for 1878-79	11,639
Collectors' do. for 1879-80	11,850
Board's do. for 1879-80	11,800

9. REGISTRATION OF BIRTHS AND DEATHS.—The Collectors' estimate is the same as the sanctioned estimate for the current year, and the actuals of 1877-78, Rupees 11,794, exclusive of famine batta Rupees 302. The estimate is accepted in round numbers at Rupees 11,800.

	RS.
Actuals of 1873-74	6,033
Do. of 1874-75	10,036
Do. of 1875-76	8,914
Do. of 1876-77	12,420
Do. of 1877-78	15,422
Sanctioned Estimate for 1878-79	16,300
Regular do. for 1878-79	15,573
Collectors' do. for 1879-80	14,830
Board's do. for 1879-80	14,200

10. STAMPING WEIGHTS AND MEASURES.—The estimate under this head is less than the sanctioned and regular estimates for the current year by Rupees 1,470 and 743 respectively.

The charges of each district with the receipts *per contra* are shown below, from which it will be seen that, except in the districts of Godavari, Tinnevely and Coimbatore, the charges estimated are in excess of the receipts. The provision in the three districts in question will be limited to the receipts and the estimates of the other districts accepted. The total provision will thus come to Rupees 14,200 :—

Districts.	Estimate of Receipts.	Collectors' Estimate of Charges.	Board's Estimate of Charges.
	RS.	RS.	RS.
Vizagapatam	50	50	50
Godavari	600	780	600
Kistna	750	700	700
Nellore	600	550	550
Cuddapah	1,800	1,100	1,100
Bellary	400	325	325
Kurnool	500	270	270
Madras	1,500	1,248	1,250
Chingleput	1,200	730	730
North Arcot	200	200	200
South Arcot	1,700	816	820
Tanjore	3,000	1,742	1,740
Trichinopoly	500	500	500
Madura	3,000	1,818	1,820
Tinnevely	2,100	2,476	2,100
Coimbatore	500	580	500
Salem	700	700	700
Malabar	500	245	245
Total	19,600	14,830	14,200

11. GOVERNMENT FARMS CHARGES.—The charges under this head are detailed below :—

	Actuals, 1875-76.	Actuals, 1876-77.	Actuals, 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Superintendent's Estimate, 1879-80.	Board's Estimate, 1879-80.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. General Supervision	18,822	47,594	19,252	20,648	20,931	23,188	22,588
2. Farm Expenses	15,392		10,995	10,124	10,372	10,334	9,934
3. Implement Workshop	2,811		2,030	2,150	1,500	...	1,000
4. Educational	2,654		14,831	17,612	17,609	20,764	20,764
5. Estate improvements	10,346		10,356	4,200	4,281	3,850	3,850
Total	50,025	47,594	57,464	54,734	54,783	58,136	58,136

The sanctioned estimates under Items 1 and 2 are entered in G.O., dated 13th February 1878, No. 218 as Rupees 20,578 and 10,194 respectively, but the correct figures are as given in the above statement. The total of the two items corresponds with that sanctioned by Government.

12. GENERAL SUPERVISION.—The particulars of this item are as follows :—

	Actuals, 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Superintendent's Estimate, 1879-80.	Board's Estimate, 1879-80.
	RS.	RS.	RS.	RS.	RS.
1. Establishment	18,705	19,248	19,426	21,188	21,188
2. Travelling Allowance	29	1,000	1,000	1,000	1,000
3. Contingencies	518	400	505	400	400
4. Despatching Seeds	...	...	...	600	...
Total	19,252	20,648	20,931	23,188	22,588

Item 1.—The increase under this item is due to provision being made for the increments to the salaries of Messrs. Benson and Schiffmayer, under G.O., dated 5th October 1878, No. 1,612.

Item 4.—The Superintendent has transferred this provision from Item 8 under "Farm Expenses" as despatch of seeds does not strictly fall under Farm expenses, the item cannot however be appropriately included under General Supervision; the amount will therefore be retransferred to Farm expenses. The other items do not call for remark.

13. FARM EXPENSES.—The details of the charges under this head are shown below :—

	Actuals, 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Superintendent's Estimate, 1879-80.	Board's Estimate, 1879-80.
	RS.	RS.	RS.	RS.	RS.
1. Establishment	2,189	1,524	1,589	1,584	1,584
2. Cooly Labor	3,840	3,600	3,521	3,000	3,000
3. Implement and Machines	1,187	1,000	1,137	2,000	1,000
4. Live Stock	257	800	400	...	...
5. Food for Live Stock	2,295	1,800	1,974	2,600	2,600
6. Seeds	370	300	503	400	400
7. Manure	426	600	656	450	450
8. Despatching Seeds	192	200	248	...	600
9. Contingencies	239	300	339	300	300
Total	10,995	10,124	10,372	10,334	9,934

Item 1.—The increased provision is due to the enhancement of the salary of the store-keeper from Rupees 25 to 30—G.O., dated 12th February 1878, No. 216.

Item 3.—Under this head it was usual to provide only for the cost of the implements required for farm purposes, the cost of implements made for private individuals on payment being shown under a separate major heading, "Implement Workshop" with a corresponding heading under receipts *per contra*. But the Superintendent has now amalgamated the two and states that he has done so in order to reduce the amount of accounting, according to the wish expressed in Board's Proceedings, dated 12th August 1878, No. 2,251. The Board consider the transfer objectionable. It is desirable that the expenditure as well as the receipts on account of machines made for private individuals should be exhibited separately. The provision for the cost of manufacture of implements for private individuals will be transferred to the major heading, "Implement Workshop." There is a corresponding provision under receipts.

Item 8.—The Board have provided Rupees 600 under this head as explained in the preceding paragraph. The other items do not call for remark. The total provision under farm expenses is thus Rupees 9,934.

14. IMPLEMENT WORKSHOP.—The provision made by the Superintendent Rupees 1,000 under farm expense noticed in the previous paragraph will be transferred to this head. The Superintendent has not explained the cause of the decrease in the provision.

15. EDUCATIONAL.—The component parts of the provision under this head are as follows:—

	Actuals, 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Superinten- dent's Esti- mate, 1879-80.	Board's Estimate, 1879-80.
	RS.	RS.	RS.	RS.	RS.
1. Twenty-four Stipendiary Students	3,450	4,620	4,223	4,478	4,478
2. Three Scholarships	150	360	360	370	370
3. First and Second Masters	2,853	3,000	2,840	3,000	3,000
4. Clerks and Servants	760	772	814	876	876
5. Books, &c.	124	500	520	500	500
6. Contingencies	1,026	1,000	696	700	700
7. Prizes	...	...	524	200	200
8. Gymnastic Teachers, &c.	...	...	1,350	480	480
9. Laboratory fittings	...	...	...	...	...
10. Temporary accommodation for Superintendent	1,428	...	250	...	...
11. Lecture Fees	5,040	5,460	5,330	9,360	9,360
12. Overseer	...	900	...	...	...
13. Botanical Grounds	...	1,000	792	800	800
Total ...	14,831	17,612	17,699	20,764	20,764

Item 1.—The decrease under this item is not explained. It is apparently owing to the probable admission of new students who will draw less than the stipends drawn by the old students.

Item 4.—The increase is for the salary of a lascar recommended in Board's Proceedings, dated 29th October 1878, No. 10,997.

Item 8.—The salary of the teacher of gymnastics sanctioned in G.O., dated 17th November 1877, No. 3,261, is only Rupees 240; but Rupees 480 have been provided, evidently with a view to the entertainment of another teacher for the second class to be enrolled under G.O., dated 22nd August 1878, No. 1,348. The provision will be allowed to stand subject to formal application for sanction.

Item 5.—A list of books purchased in 1877-78 accompanies.

Items 9 and 10.—The provision under regular estimate is in accordance with sanction in G.Os., dated 3rd November 1877, No. 3,192, and 23rd August 1878, No. 2,073.

Item 11.—While decreasing the sanctioned grant by Rupees 780 on account of the discontinuance of lectures on Zoology, the Superintendent provides Rupees 4,680 in excess of the amount sanctioned for the current year for other lectures. The increased provision is to meet the requirements of the additional class and will be admitted.

Item 12.—The absence of any provision under this head is not explained. The Superintendent is requested to supply the omission.

The other items do not call for remark.

16. ESTATE IMPROVEMENTS.—The estimate under this head is Rupees 350 less than the sanctioned allotment for the current year and is accepted.

17. The total estimate under Government Farms is thus Rupees 58,136 or Rupees 58,100 in round numbers.

18. AGRICULTURAL EXHIBITION.—No provision is made under this head as it is unlikely that any exhibitions will be held in 1879-80.

19. RENT OF REVENUE BUILDINGS.—The Collectors' estimate is less than the actuals of 1877-78 and the sanctioned estimate for 1878-79. The decrease is chiefly due to the Collectors of Vizagapatam and Madras having made no provision, the latter having under a misconception of the instructions issued by the Accountant-General, provided office rent under Imperial Land Revenue Contingent charges. The Collector of Vizagapatam assigns no reason for the omission. Transferring the provision (Rupees 2,500)

for Madras from Imperial to Provincial, and taking the estimate for Vizagapatam at last year's grant (Rupees 300), the estimate under this head amounts to Rupees 12,090, which the Board propose to adopt, in round numbers, at Rupees 12,100. This is Rupees 200 less than the grant for the current year.

20. MUNICIPAL ASSESSMENT AND RATES ON GOVERNMENT BUILDINGS.—The estimate under this head (Rupees 68,575) is nearly the same as the regular estimate for the current year, but Rupees 4,167 more than the actuals of 1877-78. The increase is mainly due to the increased rate of house-tax. The Board accept the estimate in round numbers at Rupees 68,600.

21. REWARDS FOR THE DESTRUCTION OF WILD ANIMALS AND PRESERVING SKINS.—The Collectors estimate the charges under this head at Rupees 26,725; this is in excess of the grant for the current year which is the full amount allotted by the Government of India and must not be exceeded. The current year's grant will be repeated.

22. PURCHASE OF BOOKS AND PUBLICATIONS.—A provision of Rupees 8,500 was made for the current year with reference to the Accountant-General's actuals for 1876-77. But the Board observe that the actuals given by the Accountant-General relate to the cost of books purchased for the Government Secretariats, and the Surgeon-General, Indian Medical Department, with which the Board have no concern. It is only the cost of such books and periodicals as are purchased as an encouragement to authors that is debitable to Provincial, and as no such books are purchased by Collectors, no provision will be made under this head. The cost of books purchased for the office use of Collectors is debitable to Land Revenue, for which provision has been made in the Imperial Budget.

23. NATIVE CHOUTRIES AND LANGARKHANAS.—The estimates as well as the actuals of each district are detailed below:—

Districts.	Actuals, 1875-76.	Actuals, 1876-77.	Actuals, 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Collectors' Estimate, 1879-80.	Board's Estimate, 1879-80.
Nellore	RS. 2,940	RS. 2,940	RS. 2,940	RS. 2,940	RS. 2,940	RS. 2,940	RS. 2,940
Bellary	2,050	2,050	2,045	2,050	2,050	2,050	2,050
North Arcot	1,281	1,280	10,923	1,280	10,920	10,920	10,910
South Arcot	1,263	1,240	1,239	1,240	1,240	1,240	1,240
Tinnevely	744	744	744	740	744	744	740
Coimbatore	5,040	5,040	4,932	5,040	5,040	5,040	5,040
Nilgiri	360	360	720	480	480	480	480
Salem	635	1,787	1,221	1,000	1,000	1,000	1,000
Total ..	14,313	15,441	21,764	14,770	24,414	24,414	24,400

In North Arcot the Collector provides for 1879-80, Rupees 10,920 against Rupees 1,280 the sanctioned grant for the current year, and states that the increase is due to the omission in the last year's budget of the provision for the Langerkhanas and Dispensaries noted in the margin. The Collectors' estimate will be retained at Rupees 24,400 in round numbers.

Actuals of 1875-76	RS. 1,987
Do. of 1876-77	8,624
Do. of 1877-78	48,385
Sanctioned Estimate for 1878-79	3,000
Regular do.	17,827
Collectors' do. 1879-80	9,795
Board's do.	3,000

24. MAINTENANCE AND BURIAL OF PAUPERS.—The provision made by the Collectors is unnecessarily large. The Board would repeat the current year's grant, Rupees 3,000.

Actuals of 1875-76	RS. 2,650
Do. of 1876-77	18,596
Do. of 1877-78	2,238
Sanctioned Estimate for 1878-79	3,300
Regular do.	2,850
Collectors' do. 1879-80	3,170
Board's do.	3,300

	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Collectors' Estimate for 1879-80.
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*Vizagapatam ..	RS. 3	RS. 100	RS. 100
Godavari	...	50	100
Kistna	29	100	100
Nellore	147	...	...
Bellary	17	50	50
Kurnool	187	200	200
Chingleput	67	...	...
North Arcot	68	100	...
Madura	...	100	100
Tinnevely	15	100	100
Coimbatore	1	100	100
Nilgiri	1,687	2,000	2,000
Salem	...	100	100
South Canara	17	100	20
Malabar	...	200	200
Total ...	2,238	3,300	3,170

	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Collectors' Estimate for 1879-80.
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Vizagapatam ...	RS. 20	RS. 20	RS. 20
Godavari	50	50	50
Nellore	50	...	100
Bellary	50	50	50
North Arcot	...	100	100
South Arcot	10	10	10
Trichinopoly	10	...	...
Total ...	190	230	330

25. FIRE, FLOOD, FAMINE AND EPIDEMIC CHARGES.—The provision under this head is for ordinary flood and famine charges. The Collectors estimate the charges for 1879-80 at Rupees 3,170* against Rupees 2,238 the actuals of 1877-78. This is a fluctuating charge. The current year's grant will be repeated.

26. DISTRIBUTION OF CATTLE DISEASE MEDICINE.—Rupees 330 as noted in the margin are provided under this head. The actuals of 1877-78 are nil. The current year's grant taken at 200 Rupees in round numbers will be repeated.

27. IMPROVEMENT OF AGRICULTURE AND TRADE.—The Collectors have made no provision under this head.

28. RAIN GAUGES.—Rs. 170 are provided by some Collectors for 1879-80 against Rupees 110 and 120 the sanctioned and regular estimates for the current year. The estimate will stand.

Actuals of 1873-74	RS. 12
Do. of 1874-75	23
Do. of 1875-76	4
Do. of 1876-77	23
Do. of 1877-78	...

Actuals of 1875-76	RS. ...
Do. of 1876-77	15
Do. of 1877-78	26
Sanctioned Estimate for 1878-79	110
Regular do.	120
Collectors' do. 1879-80	170
Board's do.	170

29. MISCELLANEOUS.—Under this head, the Collector of Bellary provides Rupees 1,000 to meet the charges incurred in respect of European vagrants, conveyance of lunatics, and Railway charges on account of articles forwarded to other districts. The Collector of South Canara also provides Rupees 50 for dicting lunatics prior to their transmission to the Lunatic Asylum. All charges connected with the conveyance of lunatics to asylums should be borne by Local Funds or Municipalities as the case may be. As regards European vagrants it has not been usual for the Board to make any provision in their budget, and it is not clear for the conveyance of what articles the Collector of Bellary makes a provision. The whole provision will be struck out, subject to correction by the Accountant-General.

30. PUBLIC WORKS.—The Collectors' estimate under this head amounts to Rupees 10,803 as detailed below:—

	Actuals, 1875-76.	Actuals, 1876-77.	Actuals, 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Collectors' Estimate, 1879-80.	Board's Estimate, 1879-80.
Land Revenue ...	Rs. 5,546	Rs. 4,823	Rs. 6,378	Rs. 8,622	Rs. 8,654	Rs. 8,817	Rs. 8,814
Customs ...	2,018	10,959	4,771	2,360	2,051	1,986	1,986
Tappal huts ...	530	23	...	...	...	...	...
Total ...	8,094	15,805	11,449	10,982	10,705	10,803	10,800

31. LAND REVENUE.—The provision under this head is for petty repairs to revenue buildings, for whitewashing, and for the erection and repair of pandals. The Collectors of Chingleput and Nellore have not sent the list of works under Petty Construction and Repairs; they will be requested to forward them at once.

Districts.	Petty Repairs.	Whitewash- ing and erect- ing Pandals.	Total.
Vizagapatam ...	Rs. 500	Rs. 200	Rs. 700
Godavari ...	...	200	200
Kistna ...	150	550	700
Nellore ...	200	...	200
Cuddapah ...	20	350	370
Bellary ...	500	...	500
Kurnool ...	50	50	100
Chingleput ...	150	...	150
North Arcot ...	50	650	700
South Arcot ...	...	300	300
Tanjore ...	300	308	608
Trichinopoly ...	100	250	350
Madura ...	60	359	419
Tinnevely ...	251	549	800
Coimbatore ...	330	490	820
Salem ...	140	160	300
South Canara ...	100	...	100
Malabar ...	1,500	...	1,500
Total ...	4,401	4,416	8,817

32. CUSTOMS.—The provision made under this head is as shown in the margin.

Districts.	Original Works.	Repairs.	Total.
Vizagapatam ...	Rs. ...	Rs. 20	Rs. 20
Godavari ...	450	150	600
Kistna ...	...	50	50
Tanjore ...	...	630	630
Madura ...	...	28	28
Tinnevely ...	...	58	58
South Canara ...	...	100	100
Malabar ...	...	500	500
Total ...	450	1,536	1,986

The original works for which provision is made in Godavari are tiled sheds, &c., for watching peons at Cocanada and Coringa for Sea Customs, and at Nelapalli and Ingeram for Land Customs. The Collector of South Arcot has not made any provision under Customs, and states that the list of works has not been received from the Sub-Collector, but promises to submit the same at an early date.

33. The total estimate provided by the Collectors under Public Works will be retained in round numbers at Rupees 10,800. The Collector of Malabar states that the repairs for which he has made provision will have to be executed by the Public Works Department. The Collector is informed that in future all works to be executed by the Department of Public Works should be included in the Department of Public Works budget. For this year the provision will be retained; the Collector should cause the repairs to be executed by Revenue Agency with the aid and advice of the Public Works Department.

34. The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs compared with the actuals of the past three years:—

Items.	ACTUALS OF			ESTIMATE FOR 1878-79.		ESTIMATE FOR 1879-80.	
	1875-76.	1876-77.	1877-78.	Sanctioned.	Regular.	Collectors'.	Board's.
<i>Receipts.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Printing ..	19,284	17,996	13,939	14,000	14,315	14,166	14,200
2. Stamping weights and mea- sures ..	14,419	20,882	19,431	22,000	13,299	19,600	19,600
3. Government Farms ..	7,989	6,218	4,203	5,400	4,261	4,200	4,200
4. Sale proceeds of skins ..	2,095	1,531	...	1,700	1,638	2,280	2,200
5. Sale of old Materials ..	...	2,317	11,004	900	585	900	900
6. Savings and Refunds ..	1,785	106	...	500	880	460	500
7. Miscellaneous ..	10,848	9,827	...	10,700	8,998	9,080	9,000
Total ...	56,420	57,877	48,676	55,200	49,216	50,746	50,600
<i>Charges.</i>							
1. Printing ..	80,767	70,722	1,03,590	1,04,700	1,05,385	1,03,104	1,03,000
2. Government Farms ..	50,025	47,594	57,464	64,700	54,783	58,136	58,100
3. District Post ..	98,845	1,05,683	1,24,297	1,08,630	1,09,835	1,06,729	1,08,630
4. Registration of Births and Deaths ..	11,608	11,523	12,096	11,800	11,639	11,850	11,800
5. Stamping weights and mea- sures ..	8,914	12,420	15,422	16,300	15,573	14,830	14,200
6. Agricultural Exhibition ..	...	...	...	5,000	...	...	...
7. Rent of Revenue Buildings ..	11,437	12,732	10,670	12,300	7,530	9,290	12,100
8. Municipal Rates ..	65,761	63,278	64,408	62,000	68,357	68,575	68,600
9. Reward for destroying wild animals ..	32,229	26,524	22,246	25,000	25,286	26,600	25,000
10. Preserving skins ..	...	...	...	...	85	125	...
11. Cost of Books ..	13,653	8,501	6,572	8,500	...	...	...
12. Native Choultrys and Langer- kharas ..	11,373	15,441	24,764	14,770	24,414	24,414	24,400
13. Maintenance and burial of paupers ..	1,948	5,516	48,345	3,000	17,827	9,765	3,000
14. Fire, flood, &c., charges ..	2,650	18,596	2,238	3,300	2,830	3,170	3,300
15. Cattle disease medicine ..	4	23	...	190	230	330	230
16. Improvement of agriculture and trade ..	...	...	...	500	20	...	...
17. Rain gauges ..	10	15	23	110	120	170	170
18. Miscellaneous ..	...	...	...	1,050	...	1,050	...
19. Public Works ..	8,064	16,565	11,449	10,982	10,705	10,803	10,800
Total ..	3,97,358	4,04,273	5,03,727	4,41,782	4,55,663	4,48,891	4,43,300

(A true Extract.)

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

No. 166.

ORDER THEREON, 19th December 1878, No. 2278.

The Budget Estimates of Provincial Receipts and Charges under the control of the Board of Revenue for the year 1879-80 are submitted with the Proceedings above recorded. The Proceedings, though dated the 29th November 1878, did not reach the Government Office until the 15th December (Sunday), too late to admit of the estimates being examined and reviewed in detail. The Board of Revenue will be requested to arrange for the submission of the estimate in future by the 1st of December of each year.

2. The receipts are estimated at Rupees 50,600. They exceed the actuals for 1877-78 by Rupees 2,024, but fall short of those for the two preceding years, 1875-76 and 1876-77, by Rupees 5,820 and Rupees 7,277. They also fall short of the average receipts for the three years by Rupees 3,691. Compared with the regular estimate for 1878-79, the estimate for 1879-80 is better by Rupees 1,384. It is, all things considered, a safe estimate, and is accepted.

Actuals, 1877-78.	Estimates,	
	1878-79.	1879-80.
RS.	RS.	RS.
48,576	55,200	50,600

3. The estimated charges amounted to Rupees 4,43,300. They are below the actuals for 1877-78 by Rupees 60,427, but exceed the expenditure in 1875-76 and 1876-77 by Rupees 45,942 and Rupees 39,027, and the average expenditure for three years by Rupees 8,181.

Actuals, 1877-78.	Estimates,	
	1878-79.	1879-80.
RS.	RS.	RS.
5,03,727	4,41,782	4,43,300

4. The figures adopted by the Board for the actuals of 1877-78 do not agree with those entered in the accounts rendered to Government by the Accountant-General, e.g.—

	Board.	Accountant-General's
	RS.	Accounts.
Printing	1,03,690	75,372
District Post	1,24,297	1,04,933
Registration of Births and Deaths	12,096	11,794
Stamping Weights and Measures	15,422	13,877

and no useful inference can be drawn by a comparison with figures which differ so widely.

5. The Government think that the charge for "Printing" must be restricted. Taking the actuals for three years, viz.—

	RS.
1875-76	80,767
1876-77	70,722 and
1877-78	75,372
	<u>3,22,861</u>

the average is Rupees 75,620, or Rupees 27,380 less than the estimated provision (Rupees 1,03,000) for 1879-80. It is impossible, in the present state of the finances, to provide for so large an increase under one item of charge; the Government resolve to reduce it to Rupees 80,000, and request that the Board of Revenue will concert measures to keep the expenditure within that amount.

6. The Revenue Department will review the estimate of receipts and charges under Government Farms. For the purposes of the Provincial Services Budget the Imperial allotment of Rupees 20,000 only will be taken under charges.

7. The estimates are passed as follows:—

Receipts, excluding Government Farms.						RS.
1. Printing	..	..	..	..	..	14,200
2. Stamping Weights and Measures	..	..	..	..	..	19,600
3. Government Farms	..	..	..	..	..	4,200
4. Sale Proceeds of Skins	..	..	..	..	..	2,200
5. Sale of Old Materials	..	..	..	..	..	900
6. Savings and Refunds	..	..	..	..	..	500
7. Miscellaneous	..	..	..	..	..	9,000
Total	..	..	..	..	..	<u>50,600</u>

Charges.						RS.
1. Printing	..	..	..	..	..	80,000
2. Government Farms	..	..	..	..	..	20,000
3. District Post	..	..	..	..	..	1,08,630
4. Registration of Births and Deaths	..	..	..	..	..	11,800
5. Stamping Weights and Measures	..	..	..	..	..	14,200
6. Agricultural Exhibition	..	..	..	..	..	..
7. Rent of Revenue Buildings	..	..	..	..	..	12,100
8. Municipal Rates	..	..	..	..	..	68,600
9. Reward for destroying Wild Animals	..	..	..	..	..	25,000
10. Preserving Skins	..	..	..	..	..	..
11. Cost of Books	..	..	..	..	..	..
12. Native Choultries and Lungekhannas	..	..	..	..	..	24,400
13. Maintenance and Burial of Paupers	..	..	..	..	..	3,000
14. Fire, Flood, &c., Charges	..	..	..	..	..	3,300
15. Cattle-disease Medicine	..	..	..	..	..	200
16. Improvement of Agriculture and Trade	..	..	..	..	..	..
17. Rain Gauges	..	..	..	..	..	170
18. Miscellaneous	..	..	..	..	..	10,800
19. Public Works	..	..	..	..	..	..
Total	..	..	..	..	..	<u>3,82,200</u>

(True Extract.)

G. Hunter
Acting Chief Secretary.

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

Exd. J. W. Fischer.

Rev Dept
 No 147
 Props of the Madras Government
 Under date the 20 January 1879

Read again G.O. dt-
 13th Jan^y 79 M^r Secy
 134 on 13th Nov. dt-
 21st Dec/78 M^r Secy
 13027 regarding cost
 of Agricultural School
 and intimating that
 the Budget for 1879-80
 was submitted to Govt
 with 18th Nov. 29th Nov.
 178 No 3211-

Read also G.O. dt-
 19th Dec/78
 No 2278.

With reference
 to para 6 of the Finan-
 cial G.O. the atten-
 tion of the Board
 of Revenue will
 be drawn to G.O.
 11th Dec 78 No 2995
 P.D. which again

7th Jan^y 1879
 13th Jan^y 1879-80
 127-130
 for the year 1879-80
 submission of a letter to Budget Estimate in Regular form
 to G.O. 11th Nov 1878 No 1995 P.D. which requires that
 order, the attention of the Board of Revenue will be drawn
 to the reference to paragraph 6 of the foregoing
 Revenue
 Order

20 Jan^y 1879
 Resolved
 Govt. of 18781
 FINANCIAL.
 7th Nov 20 Jan^y 1879
 THE SECRETARY
 No. 361
 Budget No. 361
 Budget No. 191
 Issued 21st
 Recd 24th
 G.O. 11th Dec 1878 No 2278
 Decd 14th Jan^y 1879
 DECEMBER
 Nos. 185-188.

Budget Estimate—The Budget Estimate of
 Provincial Expenditure and Charges under the control
 of the Board of Revenue for 1879-80 reviewed.

Will order

the early submission
of a separate Budget
Estimate in regular
form for the year
1879-80 -

Mr.

and copy

To the Board of Revenue

16. General Copies on 27 Jan

30
17

10
47

27

92
No. 100
Budget

Revenue Department

Pos. 1/20' g. aug 1879

Back nos 361 & 362