

- (1) Number of pages 14
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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	210	~~Press~~
B.P. No.		Mis.
Dated	26-1-1876	196

Not to be folded or roughly handled

The Board resolve to submit to Government the Budget Estimate of Provincial Receipts and Charges under their control for 1876-77 with the following observations.

1. Printing
2. Stamping Weights and Measures.
3. Government Farm Receipts.
2. The items of receipts are noted in the margin.

3. *Printing Receipts.*—Under Printing, Collectors estimate the receipts for

		ns	
1870-71	.. ..	25,091	Actuals.
1871-72	.. ..	18,719	"
1872-73	.. ..	22,254	"
1873-74	.. ..	20,876	"
1874-75	.. ..	20,108	"
1875-76	.. ..	21,000	Sanctioned Estimate.
1876-77	.. ..	20,885	Collectors'
		11,000	Board's "

subscriptions now received on reduced rates from village-officers and public servants drawing less than 25 Rupees amount to Rupees 12,400. Of this the Board think that about 10,000 Rupees appertain to subscriptions paid by village-officers. The Collectors' estimate will be reduced by that sum, and the amount fixed at Rupees 11,000.

4. *Fees for Stamping Weights and Measures.*—The fees for stamping weights

	RS.	
1870-71	11,506	Actuals.
1871-72	11,908	"
1872-73	12,115	"
1873-74	13,615	"
1874-75	17,492	"
1875-76	14,000	Sanctioned Estimate.
1876-77	16,700	Collectors'
	15,500	Board's

reduction in the scale of fees recently sanctioned—*vide* Board's Proceedings, dated 11th December 1875, No. 3354.

5. The estimate will thus be Rupees 15,500, or Rupees 1,500 more than the estimate of the current year. In North Arcot it will be observed that the Collector's estimate is much below the actuals of 1874-75. The receipts were large in 1874-75, because the system of stamping weights and measures was introduced for the first time in that year.

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6. *Government Farm Receipts.*—The Superintendent of Government Farms estimates the receipts at Rupees 10,100 for 1876-77, which is 300 Rupees less than the current year's estimate. Adding to this the probable receipts from Surplus Pound Fund Collections which according to the Special Fund Budget amounts to Rupees 58,420, and the assignment of Rupees 20,000 from the Imperial Revenues, the estimate amounts to Rupees 88,500 in round numbers.

7. *Printing Charges.*—The Collectors' estimate under this head together with the sum (Rupees 1,000) provided by the Board for printing Selections from their Records amounts to Rupees 78,620, being about 4,800 more than the current year's grant, and 11,000 Rupees more than the actuals of 1874-75, as shown below.—

	Actuals, 1874-75	Sanctioned Estimate, 1875-76	Collectors' Estimate, 1876-77.
1. Establishment	43,397	44,300	44,296
2. Extra Establishment	672	600	200
3. Purchase of Press Materials	3,137	10,500	12,400
4. Postage labels and other Contingencies	20,330	17,500	20,724
5 Cost of printing Selections in the Board's Office		1,000	1,000
Total ...	37,536	73,900	78,620

8. The estimate under Establishment is according to the sanctioned scale, and will be fixed at Rupees 44,300 in round numbers.

9. The Collectors of Godavery and South Arcot provide 100 Rupees each on account of Temporary Establishment. This will be retained on the understanding that no charge should be incurred without the previous sanction of the Board.

10. *Press Materials.*—The Collectors provide Rupees 12,400, the current year's grant being Rupees 10,500. Although under the G.O., dated 1st September 1875, No. 1303, all Europe-made articles are to be obtained on indent on the Secretary of State, the country-made articles alone being purchased here, the Board believe that provision in the Budget is necessary for the Europe made as well as the country made articles, and the entire provision which is for both descriptions will be retained.

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11. *Service Postage Labels and other Contingencies.*—The Collectors estimate under this head at Rupees 20,724. It consists of the items noted in the margin. The estimates under the first and third items are fair and will be accepted, but that under the second item will be reduced to Rupees 15,000 with reference to the actuals of 1874-75 (Rupees 14,931), and the total estimate under the head adopted at Rupees 19,000 in round numbers as shown hereunder:—

Item	RS.
1	2,000
2	15,000
3	2,000
Total ...	19,000

The sum of Rupees 2,000 entered for Contingencies includes Rupees 1,800 on account of payment of charges for printing the *Nilgiri District Gazette* in a private press.

12. The provision, Rupees 1,000, on account of printing Selections from the Board's Records calls for no remark. The amount is the same as that provided for the current year. The total provision on account of Printing charges for 1876-77 will thus be Rupees 76,900, or 3,000 more than the current year's grant.

13. *Grant-in aid to Native Choultries.*—Under this head Collectors of only six Districts provide Rupees 10,475 against Rupees 13,777, the actuals of 1874-75, and the current year's estimate of Rupees 10,000. The Collector of North Arcot will explain why no provision was made for the current year, and how Rupees 1,281 came to be expended in 1874-75 without any provision in the Budget, and the Collector of Salem will state why no provision was made for the current year or for 1876-77, while there was expenditure in 1874-75. The Commissioner of Nilgiris will state why a smaller provision is entered for 1876-77 than that for the current year. Meanwhile the current year's grant, i.e., 10,000 Rupees, will be repeated for 1876-77.

Districts.	Actuals, 1874-75.	Sanctioned Estimate, 1875-76	Collectors' Estimate, 1876-77.
1. Bellary ...	2,050	2,376	2,050
2. North Arcot ...	1,281	...	1,281
3. South Arcot ...	1,239	1,240	1,240
4. Tinnevely ...	744	744	744
5. Combatores ...	5,010	5,148	5,040
6. Nilgiris ...	360	492	120
7. Salem ..	3,063	...	...
Total ...	13,777	10,000	10,475

	RS.
1870-71... ..	10,092 Actuals
1871-72... ..	10,032 "
1872-73... ..	12,540 "
1873-74... ..	9,844 "
1874-75... ..	13,777 "
1875-76... ..	10,000 Sanctioned Estimate.
1876-77... ..	10,475 Collectors' "
	10,000 Board's "

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14. *District Post.*—The provision made by Collectors under this head amounts to Rupees 1,16,720 as shown in the margin, while the total assignment made by the Government of India, including that recently sanctioned for the Bhadrachalam and Rakapully taluqs in Godavery, is only Rupees 1,08,630. Under orders of Government this amount is not to be exceeded.

15. *Establishment*—The sanctioned scale and the provision made by the Collectors are as shown below:—

Districts	Sanctioned scale.	Amount proposed by the Collector.
	RS	RS
Ganjam	3,288	3,288
Vizagapatam	10,476	9,888
Godavery	8,224	8,228
Kistna	8,232	8,232
Nellore	8,521	8,478
Cuddapah	3,492	3,312
Bellary	8,556	8,556
Kurnool	3,792	3,792
Madras		
Chingleput	1,848	3,168
North Arcot	8,040	7,908
South Arcot	5,280	7,764
Tanjore	5,046	5,004
Trichinopoly	5,260	3,914
Madura	5,562	8,382
Tinnevelly	5,292	6,000
Coimbatore	3,600	4,360
Nilgiris		
Salem	4,254	4,266
South Canara	3,153	3,072
Malabar	5,868	4,740
Total ...	1,07,784	1,12,352

16. It is not clear why some Collectors have proposed less than the sanctioned estimate. The estimates will, however, be taken as given by the Collectors where they are less than the sanctioned scale, as they probably represent the correct cost of the establishments actually entertained at present. The Collector of Vizagapatam explains that the decrease is due to the abolition of certain Post-offices. All Collectors will be requested to report the cost of present sanctioned strength as it stood on the 1st January 1876, quoting the authority under which the establishment is entertained.

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17. As regards the districts where an increase is provided for, the Board will notice each case separately:—

Coimbatore, Increase Rupees 760.—The cause of the increase is not explained. It will therefore be disallowed.

Tinnevelly, Increase Rupees 708. South Arcot, Increase Rupees 2,484.—The Collectors state that the increase is provided for certain improvements under contemplation. No special reports having been received on the subject, the increase will be disallowed. The Collector of South Arcot promises to submit a report if the provision is retained, but the Board can allow no provision without a previous report and sanction.

Chingleput, Rupees 1,215; Madura, Rupees 2,800.—The increase provided is with reference to the Board's Proceedings September 1874, No 2617. noted in the margin, copies of which are herewith forwarded. The increase is necessary and will be retained. The revisions above made reduce the provision to Rupees 1,08,400.

18. *Contingencies.*—The provision made by the Collectors, the actuals of 1874-75, the sanction for the current year, and the amount the Board would propose, are shown below. The Board have provided a larger sum for 1876-77 than that sanctioned for the current year, as many of the letter peons have to be provided with belts and badges—*vide* Board's Proceedings, dated 19th June 1875, No. 1095:—

Districts	Actuals.	Sanctioned Estimate.	Proposed by the Collectors.	Proposed by the Board.
	RS.	RS.	RS.	RS.
1. Ganjam	12	22	50	50
2. Vizagapatam	49	100	150	100
3. Godavery	109	225	350	200
4. Kistna	156	80	185	180
5. Nellore	142	60	500	200
6. Cuddapah	931	20	31	30
7. Bellary	67	30	100	100
8. Kurnool	42	80	88	80
9. Madras				
10. Chingleput	57	60	60	60
11. North Arcot	61	210	198	100
12. South Arcot	242	203	496	300
13. Tanjore	137	170	200	150
14. Trichinopoly	11	20	20	20
15. Madura	73	20	300	200
16. Tinnevelly	541	150	250	250
17. Coimbatore	388	40	140	140
18. Nilgiris				
19. Salem	31	300	300	200
20. South Canara	371	120	125	120
21. Malabar	743	90	200	200
Total ...	4,163	2,000	3,743	2,680

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19. The total provision made under District Post amounts to Rupees

Establishment	RS 1,08,400
Contingencies	2,680
Tappal huts provided under Public Works—vide paragraph ...	620
Total ...	1,11,700

1869-70 ..	1,03,509 Actuals.*
1870-71 ..	1,01,609 "
1871-72 ..	94,097 "
1872-73 ..	92,663 "
1873-74 ..	92,115 "
1874-75 ..	96,667 "
1875-76 ..	1,07,700 Sanctioned Estimate.
1876-77 ..	1,16,095 Collectors' "
	1,08,630 Board's "
Deduct the amount under Public Works	620
Remainder ..	1,08,010

was not within the aim of the old District Post, and however beneficial is not one which the Government is bound to continue to render under the Decentralization scheme. The Board submit that the savings could be usefully expended on local roads, for which the grants-in-aid in 1866-77 have been evidently more than three lakhs.

20. *Office-rent.*—The Collectors' estimate (Rupees 13,206) on account of

1870-71 ...	RS. 9,783 Actuals.
1871-72 ...	10,482 "
1872-73 ...	16,787 "
1873-74 ...	16,066 "
1874-75 ...	11,075 "
1875-76 ...	11,500 Sanctioned Estimate.
1876-77 ...	13,206 Collectors' "
	13,000 Board's "

Actuals,
1874-75.

Provision
now made
for 1876-77

† Vizagapatam	RS. 7	RS. 150
Kistna	9	1,250
Nellore	160	800
South Canara	9	400

1870-71 ..	RS. 4,663 Actuals.
1871-72 ..	5,297 "
1872-73 ..	5,405 "
1873-74 ..	6,033 "
1874-75 ..	10,036 "
1875-76 ..	8,300 Sanctioned Estimate.
1876-77 ..	10,146 Collectors' "
	10,200 Board's "

1,11,700. This is only Rupees 3,070 more than the assignment made by the Government of India on account of this item. The Board will enter the amount of the assignment, and will see that the small excess in the sanctioned scale is met by the non-appropriation of savings which will accrue as District Post lines and offices are absorbed by the Imperial Post. They do not see their way to making the reduction in the details for districts. The District Post is at present administered as a feeder to the Imperial Post, and to develop correspondence until the offices become self-supporting when they are converted into Imperial Post-offices. This is a service which

office-rent exceeds the actuals of 1864-75, and the current year's estimate by Rupees 2,131 and Rupees 1,706, respectively. The increase, which is mainly in the districts noted in the margin,† is stated to be chiefly due to the necessity of renting new buildings owing to the dilapidated condition of those now occupied. The Board consider that on the whole a provision of Rupees 13,000 will be sufficient for 1876-77.

21. *Stamping Weights and Measures.*—The Collectors' estimate for 1876-77 is Rupees 10,146, the receipts per contra being Rupees 15,500. The estimate will be accepted at Rupees 10,200.

* These sums do not include the expenditure on account of Tappal huts

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22. *Registration of Births and Deaths.*—The Collector's estimate of Rupees

70-71 ...	RS 10,185 Actuals.
71-72 ...	10,504 "
72-73 ...	11,604 "
73-74 ...	10,932 "
74-75 ...	11,197 "
75-76 ...	11,800 Sanctioned Estimate.
76-77 ..	12,005 Collectors' "
	11,800 Board's "

12,005 for 1876-77, on account of the establishment entertained for the registry of the Vital Statistics and Contingencies in connection therewith, is slightly in excess of the current year's estimate and also the actuals of 1874-75. The current year's grant

Rs. Rupees 11,800, will be repeated for 1876-77.

23. *Transmission of Agricultural Implements and Rain-gauges.*—There having been no expenditure under these heads for the past two years no provision is made for them.

LAND REVENUE.

1869-70	RS 4,619 Actuals
1870-71	2,225 "
1871-72	5,084 "
1872-73	4,484 "
1873-74	5,189 "
1874-75	6,830 "
1875-76	8,000 Sanctioned Estimate.
1876-77	7,892 Collectors' "
	7,000 Board's "

24. *Public Works.*—The Collectors' provision under Land Revenue will be reduced to Rupees 7,000, with reference to the actuals of past years.

CUSTOMS.

1869-70	RS 1,612 Actuals.
1870-71	4,521 "
1871-72	1,159 "
1872-73	12,838 "
1873-74	4,131 "
1874-75	7,087 "
1875-76	3,000 Sanctioned Estimate.
1876-77	21,991 Collectors' "
	17,330 Board's "

25. *Public Works.*—Of the amount of Rupees 21,991, estimated under Customs, Rupees 21,020 appertain to the two Districts of South Arcot and Tanjore. The provision made in the former is for the following works.—

	New Works.	Repairs	Total
	RS	RS	RS
1. Police huts	9,680	482	10,162
2. Houses of the Customs officials ..	2,777	310	3,087
3. Cutcherries, Gate-sheds, &c. ...	2,504	364	2,868
4. Cost of Supervision	748	58	806
Total ...	15,709	1,214	16,923

The provision for Repair calls for no remark. As regards New Works, the provision under Item I. has been made with reference to G.O., 10th July 1875, No. 1456, Financial Department. That under No. 2 is partly (Rs. 1,131) for works already commenced, but not yet completed, and partly (Rupees 1,646) for new substantial buildings which the Collector proposes should be erected in the place of temporary sheds. The provision will be retained, subject to the orders of Government, as temporary sheds cost a great deal annually, and the construction of strong and substantial buildings will be more economical in the long run. Item No. 3 includes Rupees 1,258 provided for building a new Sayer Cutcherry at Valdavoor. The necessity for the work is not explained, and the amount will be struck out with the proportionate cost of supervision included under Item IV.

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26 In Tanjore the Collector provides as follows:—

	New Works	Repairs.	Total
1 Office Buildings	RS. 3,348	RS. 249	RS. 3,597
2 Fifteen Police huts	210		210
3. Pandals	185	105	290
Total	3,743	354	4,097

	New Works	Repairs	Total
Godavery	RS. 150	RS. 150	RS. 300
Kistna	50	50	100
Tinnevely	21	21	42
South Canara	100	100	200
Malabar	500	500	1,000
Total	150	821	971

	RS.
Madura	400
South Canara	25
Malabar	200
Total	625

	RS.
1873-74	95 Actuals.
1874-75	468
1875-76	300 Sanctioned Estimate.
1876-77	625 Collector's Estimate.

The Collector has not explained the necessity for new office buildings; the amount will be struck out.

27. The provision made by other Collectors is fair and will be allowed to stand.

28. The total amount which will be provided under Customs is thus Rupees 17,330. The provision made for Tappal huts is Rupees 625, as shown in the margin, which will be taken at Rupees 620 in round numbers.

29. The amount allowed by the Board for Public Works under the several items is Rupees 24,950 as shown below:—

	RS.
Land Revenue	7,000
Customs	17,330
District Tappal huts	620
Total	24,950

The above sum exceeds the assignment made by the Government of India for Public Works by Rs. 13,927. The increase is chiefly under Customs, the greater portion of which is due to the extraordinary provision made for Police huts in South Arcot under the orders of Government.

G.O., 16th July 1875, No. 1456, Finl Dept
30. Government Farm.—The charges under this head are estimated at Rupees 41,968 as detailed below:—

	Actuals, 1874-75	Sanctioned Estimate, 1875-76.	Regular Estimate, 1875-76	Estimate, 1876-77.
1. General Provision	RS. 18,190	RS. 18,700	RS. 18,714	RS. 19,054
2. Experimental Farm and Model Farm	13,979	13,600	13,464	14,054
3. Implement Workshop	2,120	2,700	1,950	2,700
4 Educational	3,010	2,700	2,394	2,110
5 Estate Improvements	4,856	4,000	8,225	4,050
Total	42,155	41,700	44,747	41,968

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The estimate on the whole is fair, and is accepted in round numbers at Rupees 42,000. It includes the annual increment allowed to the salaries of Mr. Benson and Overseers of the farm under the orders G.O., dated 3rd March 1874, No. 290. noted in the margin. The receipts " " 18th December 1873, No. 1456. estimated under this head are far in excess of the expenditure now provided for.

31. Agricultural Exhibitions.—The sum of Rupees 21,000 provided for Agricultural Exhibitions in the Revenue Budget of Charges has to be transferred to Provincial Services under G.O., dated 8th December 1875, No. 2403. It is observed that the Government of India has only assigned Rupees 5,000 for this purpose. The excess may be provided from the Surplus Pound Fund Collections transferred to Government Farms.

32. Adverting to G.O., dated the 27th December 1875, No. 2514, Financial Department, the Board beg to state that the instructions therein conveyed will be attended to in the Budget of 1877-78. For 1876-77 the necessary amounts will have to be provided for by the Accountant-General as hitherto, as the Collectors have not included the items in their estimates and the Board have not actuals to go upon.

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

Items.	Actuals of 1874-75	ESTIMATE		
		Sanctioned for 1875-76.	Collectors' Estimate for 1876-77.	Board's Estimate for 1876-77.
RECEIPTS.				
Printing	RS. 20,463	RS. 21,000	RS. 20,885	RS. 11,000
Fees for Stamping Weights and Measures	17,492	14,000	16,700	15,500
Government Farms	89,585	86,400	88,520	88,500
CHARGES				
Printing	67,536	73,900	78,620	76,900
Grants-in-aid to Native Choultries	13,777	10,000	10,475	10,000
District Post	96,667	1,07,700	1,16,095	1,08,010
Office-rent	11,075	11,500	13,206	13,000
Stamping Weights and Measures	10,036	8,300	10,146	10,200
Registration of Births and Deaths	11,197	11,800	12,005	11,800
Public Works	14,385	11,300	30,508	24,950
Government Farms	42,156	41,700	41,968	42,000
Agricultural Exhibition .. .. .	.....	.....	.....	5,000

(A true Extract.)

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

No. 190. ORDER THEREON, 20th January 1876, No. 122.

The Board of Revenue submit the Provincial Services Budget Estimates of Receipts and Charges under their control for the year 1876-77.

*Proceedings of the Madras Government, Financial Department,
20th January 1876.*

26 In Tanjore the Collector provides as follows :—

	New Works	Repairs.	Total
1 Office Buildings	ES 3,318	ES 249	ES 3,597
2 Fifteen Police huts	210	.	210
3. Pandals	185	105	290
Total	3,743	354	4,097

	New Works	Repairs	Total
	RS	RS.	RS
Godavery . . .	150	150	300
Kistna . . .	50	50	50
Tinnevely . . .	21	21	21
South Canara . . .	100	100	100
Malabar . . .	500	500	500
Total . . .	150	821	971

The Collector has not explained the necessity for new office buildings; the amount will be struck out.

27. The provision made by other Collectors is fair and will be allowed to stand.

Madura	Rs.
Sauth Canara	400
Malabar	25
	200
Total	625

28. The total amount which will be provided under Customs is thus Rupees 17,330. The provision made for Tappal huts is Rupees 625, as shown in the margin, which will be taken at Rupees 620 in round numbers.

29. The amount allowed by the Board for Public Works under the several items is Rupees 21,950 as shown below:—

Land Revenue ...	Rs.
Customs ...	7,000
District Tappal huts ...	17,330
	620
Total	<u>24,950</u>

The above sum exceeds the assignment made by the Government of India for Public Works by Rs. 13,927. The increase is chiefly under Customs, the greater portion of which is due to the extraordinary provision made for Police huts in South Arcot under the orders of Government.

G.O., 16th July 1875, No. 1456, Finl Dept.

60. *Government Farm.*—The charges under this head are estimated at Rupees 41,968 as detailed below:—

	Actuals, 1874-75.	Sanctioned Estimate, 1875-76.	Regular Estimate, 1875-76.	Estimate, 1876-77.
1. General Provision	RS. 18,190	RS. 18,700	RS 18,714	RS 19,054
2. Experimental Farm and Model Farm	13,979	13,600	13,464	14,054
3. Implement Workshop ...	2,120	2,700	1,950	2,700
4. Educational	3,010	2,700	2,394	2,110
5. Estate Improvements ...	4,856	4,000	8,225	4,050
Total ...	<u>42,155</u>	<u>41,700</u>	<u>44,747</u>	<u>41,968</u>

*Proceedings of the Madras Government, Financial Department,
20th January 1876.*

The estimate on the whole is fair, and is accepted in round numbers at Rupees 42,000. It includes the annual increment allowed to the salaries of Mr. Benson and Overseers of the farm under the orders G O., dated 3rd March 1874, No 290 noted in the margin. The receipts „ „ 18th December 1873, No. 1456. estimated under this head are far in excess of the expenditure now provided for.

31. *Agricultural Exhibitions*—The sum of Rupees 21,000 provided for Agricultural Exhibitions in the Revenue Budget of Charges has to be transferred to Provincial Services under G.O., dated 8th December 1875, No. 2403. It is observed that the Government of India has only assigned Rupees 5,000 for this purpose. The excess may be provided from the Surplus Pound Fund Collections transferred to Government Farms.

32. Adverting to G.O., dated the 27th December 1875, No. 2514, Financial Department, the Board beg to state that the instructions therein conveyed will be attended to in the Budget of 1877-78. For 1876-77 the necessary amounts will have to be provided for by the Accountant-General as hitherto, as the Collectors have not included the items in their estimates and the Board have not actuals to go upon.

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

Items.	Actuals of 1874-75	EXPENDITURE		
		Sanctioned for 1875-76.	Collectors' Estimate for 1876-77.	Board's Estimate for 1876-77
RECEIPTS.				
Printing	RS 20,463	RS 21,000	RS 20,885	RS. 11,000
Fees for Stamping Weights and Measures	17,492	14,000	16,700	15,500
Government Farms	89,585	86,400	88,520	88,500
CHARGES				
Printing	67,536	73,900	78,620	76,900
Grants-in-aid to Native Choultries ...	13,777	10,000	10,475	10,000
District Post	96,667	1,07,700	1,16,095	1,08,010
Office-rent	11,075	11,500	13,206	13,000
Stamping Weights and Measures	10,036	8,300	10,146	10,200
Registration of Births and Deaths ..	11,197	11,800	12,005	11,800
Public Works	14,385	11,300	30,508	24,950
Government Farms	42,156	41,700	41,968	42,000
Agricultural Exhibition ... ..	.....	.....	.....	5,000

(A true Extract)

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

No. 190.

ORDER THEREON, 20th January 1876, No. 122.

The Board of Revenue submit the Provincial Services Budget Estimates of Receipts and Charges under their control for the year 1876-77.

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20th January 1876.*

2. The receipts from the following sources amount in the aggregate to Rupees 1,15,000.—

Printing.—	Actuals for 1874-75	Estimate for 1875-76.	Estimate for 1876-77
	RS	RS.	RS.
Subscription to District Gazettes	14,770	14,050	4,120
Private work done by Government Press	4,074	5,440	4,980
Sale of Acts and Books	1,619	1,510	1,900
	20,463	21,000	11,000
Fees for Stamping Weights and Measures	17,492	14,000	15,500
Government Farm	89,585	86,400	88,500
Total	1,27,540	1,21,400	1,15,000

3. There is a decrease of no less than Rupees 10,000 in the anticipated receipts under the head of Printing, consequent on the Order of Government, Revenue Department, dated 2nd September 1875, directing that District Gazettes shall be furnished gratis to village-officers. The receipts under "Fees for Stamping Weights and Measures," though less than the actuals for 1874-75, are larger than the estimate for 1875-76 by Rupees 1,500. The receipts in connection with Government Farms are made up of the following items:—

Farm Receipts	RS
Government Grant	10,100
From Surplus Land Fund	20,000
	58,400
Total	88,500

They exceed the estimate for 1875-76, but are less than the actuals for 1874-75 by Rupees 1,835

3. From the abstract given above it appears that the actuals against "Private work done by Government Press" during 1874-75 amounted to Rupees 4,074. From the estimate submitted by the Supervisor of the Government Press, the receipts credited to the same head during that year were Rupees 1,723, amounting together to Rupees 5,797, whereas, in the Accountant-General's final account for March 1875, the receipts from "Private work done by Government Press" is entered at Rupees 4,114. He will explain the cause of difference.

4. The estimate of receipts is passed for Rupees 1,15,000

5. The charges which amount to Rupees 3,01,860 are as follow, viz.:—

	Actuals for 1874-75	Estimate for 1875-76.	Estimate for 1876-77.
	RS	RS.	RS.
Printing	67,536	73,900	76,900
Grants-in-aid to Native Choultries	13,777	10,000	10,000
District Post Establishment	96,667	1,07,700	1,08,010
Office-rent	11,075	11,500	13,000
Stamping Weights and Measures	10,036	8,300	10,200
Registration of Births and Deaths	11,197	11,800	11,800
Public Works	14,385	11,300	24,950
Government Farms	42,156	41,700	42,000
Agricultural Exhibitions			5,000
Total	2,66,829	2,76,200	3,01,860

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6. The actual charge for 1874-75, as per accounts of the Accountant-General under Printing—"Collectorate Presses"—is Rupees 73,943, or Rupees 6,407 in excess of the amount* given by the Board of Revenue as the expenditure for the same period. It is desirable that in future the Accountant-General should communicate to the Board of Revenue the actual expenditure for each year of the services under their control to enable them either to adopt the "Actuals," or to explain any difference between the figures obtained from their own accounts and those of the Accountant-General respectively, which, for convenience of reference, are quoted below —

Printing for 1874-75.	Board's figures.	Accountant General's	Difference
	RS	RS	RS.
Establishment	41,069	44,068	— 1
Purchase of Materials and Stock..	3,137	8,903	+ 5,766
Service Postage labels and Contingencies	20,330	14,932	+ 5,398
		6,040	+ 612
Total	67,536	73,943	6,407
			Net ... 6,407

7. It is obvious from these figures that the difference arises in the item of materials and Stock. Still, in the submission of estimates to Government that the expenditure should, as far as possible, be correctly shown to admit of their determining upon the assignment to be made for the coming year. The Government, whilst agreeing with the Board that provision should be made in the estimate for the value of Press materials to be obtained from England, are unable to pass a larger sum for the purpose than Rupees 10,500, equivalent to the grant for the current year, and Rupees 1,597 over the actuals as given by the Accountant-General for 1874-75. The cost of printing Selections will be allowed to stand. The charge for 1876-77 will be fixed at Rupees 75,000, or Rupees 1,100 in excess of the grant for the current year.

8. Grant-in-aid to Native Choultries, Rupees 10,000 —This item is of the same amount as the grant for 1875-76, but less than the actuals* as given by the Board by Rupees 3,777. The explanations of the Collectors of North Arcot and Salem and the Commissioner of the Nilgiris on the points noticed by the Board should be submitted for the information of Government. The sum of Rupees 10,000 is, it is observed, to be disbursed in the following districts:—

	RS.
Bellary	2,376
South Arcot	1,240
Tinnevely	744
Combatore	5,148
Nilgiris	492
Total	10,000

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9. *District Post Establishment, Rupees 1,08,010.*—The Governor in Council concurs in the views expressed by the Board on the Collectors' estimates, and on the understanding mentioned in paragraph 19 approves the admission into the Budget of Rupees 1,08,010 for 1876-77. The actual charge in 1874-75 according to the Accountant-General was Rupees 97,668 against Rupees 96,667 given by the Board. All savings under this head are appropriated for the purposes included under "Provincial Services," Roads being one of them.

10. *Office-rent, Rupees 13,000.*—The grant for this purpose for the current year is Rupees 11,500, and the actuals according to the figures given in paragraph 20 of the Board's Proceedings amount to Rupees 11,075. The Board's estimate for 1876-77 is accepted for the reasons stated by them.

11. *Stamping Weights and Measures, Rupees 10,200.*—The estimated charge is less than the estimated receipts* by Rupees 5,300 and is passed. The actual charge in 1874-75 is shown by the Accountant-General to be Rupees 10,040, or Rupees 4 in excess of the figures given by the Board. The provision for 1876-77 exceeds this amount by Rupees 160.

12. *Registration of Births and Deaths, Rupees 11,800.*—This charge is of the same amount as the grant for 1875-76, but exceeds the actual† for 1874-75 by Rupees 11,198.

12. No provision has been made for the transmission of agricultural implements and rain-gauges, as no expenditure has been incurred for the purpose during the past two years

13. *Public Works, Rupees 24,950.*—This is distributed under the following heads, viz.:—

Land Revenue	RS.
Customs	7,000
Minor Departments	17,330
	620

The Board's explanations for these charges are accepted, and Rupees 24,950 passed for entry in the Budget. The Board of Revenue will be requested to call for plans and estimates for the "substantial buildings" which the Collector of South Arcot proposes to erect in lieu of temporary sheds, and submit them to Government in the Revenue Department for sanction.

14. *Government Farms, Rupees 42,000*—Of this amount, Rupees 20,000 are chargeable to Provincial Services, the balance will be met from the Surplus Pound Fund.

15. *Agricultural Exhibitions, Rupees 5,000.*—This is in accordance with the grant transferred from Imperial Revenues. The Board remark that Rupees 21,000 have been provided in the Revenue Budget for Exhibitions. The difference, (Rupees 16,000) if required during the year may, as suggested by the Board, be met from the balance available under Government Farms.

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16. The Accountant-General will comply with the request made by the Board in paragraph 32.

17. With these remarks the Governor in Council passes the following items for inclusion in the Provincial Services Budget for 1876-77:—

RECEIPTS.	RS.	CHARGES.	RS.
Printing	11,000	Printing	75,000
Fees for Stamping Weights and Measures	15,500	Grants-in-aid to Native Choultries ..	10,000
Government Farms	88,500	District Post Establishment	1,08,010
		Office-rent... .. .	13,000
		Stamping Weights and Measures ..	10,200
		Registration of Births and Deaths...	11,800
		Public Works	24,950
		Government Farms	42,000
		Agricultural Exhibitions... ..	5,000
Total	1,15,000	Total	2,99,960

(True Extract.)

[Signature]
Chief Secretary.

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

Exd. J. Wright.

*Presumable to
be 291*
Cost. of 1870

FINANCIAL.

TO THE TREASURY DEPARTMENT.

AND

PAID JANUARY 20th.

INVEST — 25 —
BOND — 25 —

A.O. 20th January 1871, No. 122.

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