M.R.O. 1—77,006—8-6-37.

(1) Number of pages 32

(2) Date of repair 7-11-39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 507	Press / Mis.
1527-12	
Dated 30-9-	1871.

17/18

127-128

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
30th September 1871.

No. 127. Read the following Proceedings of the Board of Revenue, dated 6th September 1871:—

Read letters from the Acting President, Local Fund Board, Trichinopoly Circle, dated 27th July and 17th August 1871, Nos. 6 and 10.

The current year's Local Fund Budget Estimates of the Trichinopoly Circle, received with the first of the foregoing letters, are herewith submitted to Government under Section 21 of the Local Fund Rules.

2. Statement I.-A., Revenue and Receipts.—The total Local Fund receipts are given as Rupees 2,39,834, of which the cess on land is Rupees 1,31,970, which seems to include also the arrear demand of the past year and the demand due in April of the current year under the old Act.

3. Hitherto there have been no tolls collected in the district, but a sum of Rupees 26,500 is expected to be realized if the proposals of the Local Fund Board, contained in paragraphs 4 to 14 of the President's letter for establishing eight new toll-gates, receive the sanction of Government. The subject is one which requires careful consideration, and should have been submitted for separate sanction before being included in the budget.

4. The Local Fund Board in making their present proposals do not even refer to one of the conditions laid down in paragraph 22 of the Government Order, Public Department, dated 9th May 1871, No. 619, viz., that tolls should not be established "when means of obtaining prompt redress for vexatious or fraudulent acts by toll-keepers do not exist."

5. It is not clear to the Board of Revenue how any toll-gate can be established at the Iyar Bridge while it is still incomplete, and a sum of Rupees 9,229 is required for finishing it.

6. The President is accordingly requested to resubmit his proposals as to tolls in a separate communication, specifying the rates and the date on which it may be practicable to levy them, together with a Draft Notification. Pending the receipt of this further report, the Revenue Board have expunged the toll receipts, Rupees 26,500.

7. Statement I.-B, Expenditure, Grant I.; Statement II., Road Fund Receipts and Expenditure.—It is observed from Statement II. that the assets of the Road Fund consist of an opening balance of Rupees 17,070 and an income of Rupees 1,70,920, making a total of Rupees 1,87,990. If from this Rupees 26,500 (being the toll receipts) be deducted, there will remain Rupees 1,61,490 available for expenditure.

8. The provision of Rupees 1,280, for charges on account of tolls and ferries, is omitted with reference to the remarks in paragraph 6 *supra*.

9. The allotment for tools and plant has been altered from Rupees 1,180 to Rupees 1,220.

10. The reserve has been reduced from Rupees 17,090 to 10,400. This is not ten per cent. on the receipts during the year, but the toll revenue having been disallowed for the present, and all the incomplete works having been included in the budget, the reserve has been fixed so as to allow of the Road Fund Budget being closed with a moderate balance.

11. Statement II.-A., Part I., New Works.—The first five works appear in the budget circulated with Government Order, Financial Department, dated 7th June 1871, No. 216. The eighth work is a fresh item, for which an estimate, amounting to Rupees 6,000, is now submitted, and the remainder are incomplete works.

12. The estimate for the eighth work is returned to the President for resubmission to the Board of Revenue with full explanation of the necessity for the work (*vide* Clause 10, Section 30, of the Local Fund Rules). The work is struck out in order to balance the budget. It may be entered in the ensuing year's budget.

13. Of the three items appearing under Sanitary and Miscellaneous, the first two appertain to the Road Fund. The third is "petty new works" below 1,000 Rupees "each," and the particulars thereof are not given, though the Revenue Board, in paragraph 2 of their Circular Memorandum dated 6th July 1871, No. 949, expressly desired Presidents of the Local Fund Boards to give them in an appendix to the budget. From the remarks made against the items the Revenue Board have been able to trace only some of the works classed under that head, and have shown them in an appendix. All the works, with the exception of the Podalore Choultry improvements, appertain to the Road Fund, and the necessary transfers have accordingly been made.

14. In his second letter, the President recommends that an allotment of Rupees 9,409 may be authorized from the Road Fund Reserve for two incomplete works. One of them, the bridge over the Iyar River, appears in the list of works appended to the Government Order, Financial Department, dated 21st July 1871, No. 301. The Board of Revenue have included these works in the budget.

15. Statement II.-A, Part II., Repairs.—Part II. contains all the works shown in the budget circulated with the Government Order, dated 7th June 1871, No. 216. The allotments on account of petty repairs have been raised, but no particulars of works are given.

16. Of the allotment of Rupees 150 proposed for incomplete repair works each below 1,000 Rupees in cost, only Rupees 100 appear to be chargeable to the Endowment Fund, and the remainder, Rupees 50, to the Road Fund. This amount has been added to the road assignment for petty repairs.

17. Statement II.-B.—This statement shows that the condition of Section 29 of the Rules has been complied with.

18. Grant II., Education.—A sum of Rupees 1,880 is provided as payment for inspection, and is made up of the following items:—

	Rs.	Rs.
Annual cost of the salaries of the Deputy Inspector of Schools, his establishment, travelling allowance, and contingencies ...	2,316	
Of which two-thirds chargeable to Local Funds = ...		1,544
Annual cost of the salaries of two Inspecting Schoolmasters ...	924	
Half of this for six months		462
		2,006
Deduct one-sixteenth of the amount payable by the Municipality ...		125
		1,881

Proceedings of the Madras Government, Financial Department, 30th September 1871.

19. There is also a sum of Rupees 3,000 for results' grants, and the particulars are shown in Statement III.-A.

20. In paragraph 20 of his first letter, the President states that the Board are unable to form an estimate of the share of expenditure on account of the Government Normal School, which they may be called upon to contribute. It is observed from paragraph 7 of the Government Order, Financial Department, dated 30th June 1871, No. 265, that the Director of Public Instruction has been called upon to prepare a statement showing the mode in which the charge for existing Normal Schools, to be transferred to Local and Municipal Funds, is to be distributed in proportion to the benefit conferred by them. His attention might be specially invited to the concluding suggestion of paragraph 20.

21. Grant III., Sanitation, Medical Services, and Public and Charitable Institutions; Statement IV., Receipts and Expenditure of Endowment Funds; Statement IV.-A, Charges in Public and Charitable Institutions.—No provision is made for the Dispensary at Trichinopoly, though the statement appended to the Government Order, Public Department, dated 17th April 1871, No. 491, shows that Local Funds and the Municipality are to be charged with Rupees 2,358 and Rupees 2,350, respectively. The President states that the Government have not as yet transferred the Dispensary to the Municipality, and that the Commissioners are, therefore, ignorant of the annual cost of the institution and the nature of the charges that must be incurred. The attention of Mr. Whiteside is called to paragraph 24 of the Government Order, Public Department, dated 9th May 1871, No. 619, from which it will be observed that the proposal for the transfer of the Dispensary should have been made by him as Collector of the district. He is now requested to comply with this requisition.

Paragraph 23.

22. Rupees 2,540 are provided for the Vaccination Establishment upon information furnished by the local Superintendent of Vaccination.

23. The income of the Choultries is given as Rupees 2,000, which, added to the opening balance of Rupees 10,960, makes a total of Rupees 12,960. The expenditure is set down as Rupees 1,110, leaving a balance of Rupees 11,850.

24. Grant IV., Miscellaneous.—The cost of the Controlling Establishment at the Presidency, according to the Government Order, Public Department, dated 16th August 1871, No. 1242, and the Local Fund Rules, will be about 290 Rupees.

25. The Local Fund Board propose to entertain the following establishment apparently from 1st October, though the date is not specified:—

	Rs.
One Manager	150
,, Clerk	35
,, Vernacular Goomastah	20
,, Accountant	35
,, Moochee	7
Two Peons, at 6 Rupees each	12
Total...	259

26. This establishment was proposed prior to the receipt of the Government Order, Public Department, dated 10th August 1871, No. 1220. It is unnecessarily large, and will never be wanted. The Revenue Board are of opinion that a Clerk on Rupees 50, and an Assistant on Rupees 20, and an Attender on Rupees 7 a month ought to be sufficient to conduct the duties of the Local Fund Board's Office, and accordingly recommend Government to sanction it. A similar establishment has been recommended for the Kurnool Circle.

27. The following is an abstract of the Budget in accordance with the modifications made by the Board:—

Receipts.

	RS.	A.	P.
Road Fund	1,61,490	0	0
Union do.	...	...	...
Endowment do.	12,960	0	0
General do.	38,880	0	0
Total...	2,13,330	0	0

Expenditure.

	RS.	A.	P.
Grant I.	1,58,590	0	0
Do. II.	4,880	0	0
Do. III.	3,340	0	0
Do. IV.	1,380	0	0
General reserve	3,890	0	0
Endowment Fund Balance ...	11,850	0	0
General do. ...	27,510	0	0
Road Fund do. ...	1,890	0	0
Total...	2,13,330	0	0

(True Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

To the Chief Secretary to Government, Fort St. George.

No. 128. ORDER THEREON, 30th September 1871, No. 507.

The Government fully approve the orders of the Board of Revenue on the proposals of the Local Fund Board for the levy of tolls, and would add that, as there appear to be ample funds, the question is not urgent for the current year. Even for 1872-73 the Government doubt whether the measure will be found necessary, and in the revised proposals explanation on this point should be submitted.

2. The estimated receipts amount to Rupees 2,13,330. Of the balances, Rupees 10,960 belong to Endowment Funds. In the allotments from general revenues are comprised Rupees 5,500 Surplus Pound Fund, and Rupees 8,000 Ferry Rents. The grant of the former has been sanctioned. The Ferry Act of 1870 has been extended to Trichinopoly, and under it the ferry rents must be credited to a special fund. A reference has, however, been made to the Revenue Department suggesting that the extension of the Act should be cancelled, and, pending the result, the Government will allow the sum to remain in the Local Fund Budget.

	RS.
Balances	28,030
Allotments, &c.	51,330
Rates and Taxes	1,31,970
Endowments	2,000
Total...	2,13,330

3. Of the proceeds of the land cess, Rupees 1,31,970, Rupees 93,090 are estimated as belonging to the Road Fund. The incomplete works being provided for, the Road Fund is in no want of money.

4. The Local Fund Board had made the allotments noted in the margin under "Sanitary" and "Miscellaneous," but the Board of Revenue have transferred them to the "Road Fund." In the opinion of Government the Road Fund should, as a rule, be confined to roads and communications (the purposes specified in Clause 1, Section 29), and no charges not absolutely essential to fit the roads for traffic should be debited to that fund. The miscellaneous public improvements which were effected from the old Road Fund should, therefore, appear under "Miscellaneous." The items above specified will be retransferred with the allotment of 290 Rupees for avenues on the Dindigul road. The Road Fund expenditure (exclusive of general and controlling establishment) will be as shown in the margin. The reserve will be raised by the transfer to Rupees 12,850. The Government do not understand how the Board have computed the share of general and controlling establishment chargeable to the Road Fund. Setting aside the Road Fund reserve, and adding, as stated below, at least the contribution for the Dispensary ordered in G. O., 17th April 1871 (Rupees 2,360), the whole expenditure from the Local Fund and the whole expenditure from the Road Fund, other than the share of establishment, will be Rupees 1,57,700 and Rupees 1,45,370. The share of establishment is then found as follows:—

	RS.
Wells and topes on the Dindigul road	990
Avenues on the road from Kulitalai to Manaparai..	1,170
Total...	2,160

	RS.
New Works	40,670
Repairs	78,130
Petty Establishment	6,290
Public Works Department Establishment ...	19,090
Tools and Plant	1,190
Contingencies	200
Reserve	12,850
Total...	1,58,420

$$\frac{\text{Rupees } 1,60,150}{\text{Rupees } 1,45,570 + \text{Road Fund share of establishment.}} = \frac{\text{Rupees } 1,380}{\text{Road Fund share.}}$$

whence Road Fund share (in round figures) = Rupees 1,270. The Board, with larger debits to the Road Fund, make it Rupees 1,120. The Road Fund expenditure is in all Rupees 1,59,690, and the balance Rupees 1,800; total, Rupees 1,61,490.

5. Grant I. amounts to Rupees 1,61,040.

6. In the absence of the remarks of the Director of Public Instruction the Government accept the calculation of the charges for inspection. Government are glad to find that the Local Board propose to entertain two Inspecting Schoolmasters. Judging from the statistics of the Educational Department the district is badly off for elementary schools. Rupees 3,000 are provided for results grants. The Government hope that the Local Board may soon see their way to the establishment of some elementary schools under their own management. The results grants should not have been detailed in Statement III.-A. The Result Grant Schools are not "Local Fund Schools." Grant II. amounts to Rupees 4,880. Should any charge be made hereafter for training schools, the balance of the land cess will be amply sufficient to meet it.

7. The contribution to the Dispensary on account of the charges hitherto borne by Government is added under Grant III. The Local Board may agree to contribute for the general charges also, but the amount is not yet determined. The Collector must furnish full information as to the character of the institution, whether or not transferable under the Act, its assets and current income and

charges, before the transfer to the Municipality can be effected. It is observed that the Commissioners owe the endowment Rupees 5,000, and the proposed arrangements with respect to this debt must be reported also.

8. The Government approve and sanction the establishment proposed by the Board of Revenue, and accept their estimate of its cost for the current year.

9. The budget as above revised is as follows:—

Receipts.	Rs.	*Expenditure.*		Rs.
Balances	28,030	Grant I.		1,61,040
Allotments, &c.	51,330	,, II.		4,880
Rates and Taxes	1,31,970	,, III.		5,700
Endowments	2,000	,, IV.		1,380
				1,73,000
		Balances—		
		Road Fund	1,800	
		Endowment	11,850	
		General	26,680	
				40,330
Total ...	2,13,330	Total ...		2,13,330

(True Extract.)

Captain, R. E.,
Acting Joint Secretary, P. W. D.,
for *Chief Secretary.*

To the Board of Revenue, with enclosures returned.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, Revenue Department.

Exd. J. Wright.

Govt. of India 1871 Wards.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated September, 30th.

Read.

G. O. 30th September 1871, No. 507.

SEPTEMBER.
Nos. 127-128.

Reviewing the Budget Estimates of the Trivilimopoly Local Fund Circle for 1871-72.

Revenue Department.

127

Proceedings of the Board of Revenue
dated 6th September 1871.

Read letters from the Acting Resident Local Fund Board, Trichinopoly Circle dated 27th July 1871 and 17th August 1871 Nos 6 and 10.

The current years Local Fund Budget Estimates of the Trichinopoly Circle, received herewith submitted to Government under section XXI of the Local Fund Rules.

Statement I.A. Revenue & Receipts.

2 The total Local Fund Receipts are given as Rs 239,834 of which the Cess on land is Rs 124,970, which seems to include also the arrear demand of the past year and the demand due in April of the current year under the old act.

3 Hitherto there have been no tolls collected in the District, but a sum of Rs 26500 is expected to be realized if the proposals of the Local Fund Board

continued

contained in paras 4 to 14 of the Resident's letter for establishing eight new toll gates receive the sanction of Government. The subject is one which requires careful consideration and should — have been submitted for separate sanction before being included in the budget.

4 The Local Fund Board in making their present proposals do not even refer to one of the conditions laid down in para 220 of the Government Order Public Department dated 9th May 1871, No. 619 - viz that tolls should not be established "when means of obtaining from the redress for vexations or fraudulent acts by toll-keepers do not exist."

5 It is not clear to the Board of Revenue how any toll-gate can be established at the Lyar bridge while it is still incomplete, and a sum of Rs 9,229 is required for finishing it.

6 The President is accordingly requested to re-submit his proposals as to tolls in a separate communication, specifying the rates and the date on which it may be practicable to levy them, together with a draft notification. Pending the receipt of

in an appendix. All the works with the exception of the Pedalore choultry improvements, appertain to the Road Fund and the necessary transfers have accordingly been made.

14 In his second letter, the President recommends that an allotment of Rs 9409 may be authorized from the Road Fund Reserve for two incomplete works One of them, the bridge over the Lyar river, appears in the list of works appended to the Government Order Financial Department dated 21st July 1871 No. 806. The Board of Revenue have included these works in the Budget.

15 Part II contains all the works shown in the Budget circulated with the Government Order dated 9th June 1871 No. 216. The allotments on account of petty repairs have been raised, but no particulars of works are given.

16 Of the allotment of Rs 150 proposed for incomplete repair works each below 1000 Rs in cost, only Rs 100 appear to be chargeable to the Endowment Fund and the remainder

Rs 50

Rs 50 to the Road Fund. This amount has been added to the Road assignment for petty repairs.

17 This statement shews that the condition of section XXIX of the rules has been complied with. Statement IIB

18 A sum of Rs 1200 is provided as payment for inspection, and is made up of the following items. Grant II Education.

Annual cost of the salaries of the Deputy Inspector of Schools, his Establishment, travelling allowance and contingencies Rs 2316 of which 2/3rds chargable to Local Funds = 1544

Do-Do- of 2 Inspecting Schoolmasters - 924

Half of this for 6 months = 462

2,006

Deduct 1/16th of the amount payable by the Municipality 125

Rs 1,881

19 There is also a sum of Rs 3000 for Results grants and the particulars are shewn in statement III A.

20 In para 20 of his first letter, the Resident states that the Board are unable to form an estimate of the share of expenditure on account of the Government Normal School, which they may be called upon to contribute.

Statement IB
Expenditure
Grant I
Statement II
Road Fund Receipts and Expenditure.

of this further report, the Revenue Board have expunged the toll receipts Rs 26,500.

7 It is observed from statement II that the assets of the Road Fund consist of an opening balance of Rs 17,070 and an income of Rs 170,920 making a total of Rs 187,990. If from this Rs 26,500 (being the toll receipts) be deducted, there will remain Rs 161,490 available for expenditure.

8 The provision of Rs 1200 for charges on account of tolls and ferries is omitted with reference to the remarks in para 6 supra.

9 The allotment for tools and plant has been altered from Rs 1100 to Rs 1220.

10 The Reserve has been reduced from Rs 17,090 to 10,400. This is not 10 per cent on the receipts during the year, but the toll revenue having been disallowed for the present and all the incomplete works having been included in the Budget the Reserve has been fixed so as to allow of the Road Fund Budget being closed with a moderate balance.

Statement IIA
Part I
Rev. Works.

11 The first five works appear in the Budget circulated with Government Order Financial Department dated 4 June 99

Rs 216

Rs 216. The eighth work is a fresh item for which an Estimate amounting to Rs 6000 is now submitted, and the remainder are incomplete works.

12. The Estimate for the eighth work is returned to the President for re-submission to the Board of Revenue with full explanation of the necessity for the work. Vide clause 10 section XXX of the Local Fund Rules. The work is struck out in order to balance the Budget. It may be entered in the ensuing years Budget.

Sanitary and Miscellaneous, the first two of which pertain to the Road Fund. The third is "Petty new works below 1000 Rs each" and the particulars thereof are not given though the Revenue Board in para 2 of their Circular Memo: dated 6th July 1871 No 949 expressly desired Presidents of the Local Fund Boards to give them in an Appendix to the Budget. From the remarks made against the items the Revenue Board have been able to trace only some of the works classed under that head and have shewn them in

It is observed from para 7 of the Government Order Financial Department dated 30th June 1871 No 260 that the Director of Public Instruction has been called upon to prepare a statement shewing the mode in which the charge for existing Normal Schools to be transferred to Local and municipal funds is to be distributed in proportion to the benefit conferred by them. His attention might be specially invited to the concluding suggestion of para 20.

Grant III Sanitation, Medical Services and Public and Charitable Institutions. Statement III Receipts & Expenditure of Endowment Funds. Statement IIIA Charges in Public & Charitable Institutions. para 23

20 No provision is made for the Dispensary at Chickmpoly though the statement appended to the Government Order Public Department dated 17th April 1871 No 491 shews that Local Funds and the Municipality are to be charged with Rs 2,208 and Rs 1,200 respectively. The President states that the Government have not as yet transferred the Dispensary to the Municipality and that the Commissioners are therefore ignorant of the annual cost of the Institution and the nature of the charges that must be incurred. The attention of Mr Whiteside is called to para 24 of the Government Order, dated 9th May 1871 No 619 from which it will be observed that the proposal for the transfer of the Dispensary should have been made by him as Collector of the District

He

He is now requested to comply with this requisition.

22 Rs 2,040 are provided for the Vaccination Establishment upon information furnished by the Local Superintendent of Vaccination.

23 The income of the Choultries is given as Rs 2,000 which added to the opening balance of Rs 10,960 makes a total of Rs 12,960. The expenditure is set down as Rs 1110 leaving a balance of Rs 11,850.

24 The cost of the Controlling Establishment at the Presidency according to the Govt Order Cable Department dated 16th August 1871 Rs 1242 and the Local Fund rules will be about 290 Rs.

Grant IV Miscellaneous

25 The Local Fund Board propose to entertain the following establishment apparently from 1st October, though the date is not specified.

1 Manager		Rs 100
1 clerk		35
1 Vernacular Gumastah		20
1 Accountant		35
1 Peachy		7
2 Peons at 6 each		12
		209.

26 This Establishment was proposed prior to the receipt of the Government Order Cable Department dated 10th August 1871 Rs 1220. It is unnecessarily large and will never be wanted. The Revenue Board are of opinion that a clerk on Rs 50 and an Assistant on Rs 20 and an attendee on Rs 7 a month ought to be sufficient to conduct the duties of the Local Fund Boards office and accordingly recommend Government to sanction it. A similar Establishment has been recommended for the Kurnool Circle.

27 The following is an abstract of the Budget in accordance with the modifications made by the Board.

Receipts.		Expenditures	
Road Funds	16490	Grant I	150590
Union Do.	"	Do II	4080
Endowment Do.	12960	Do III	2340
General	39000	Do IV	1300
		Govt Reserve	3090
		Endowment Fund Balance	11850
		Gen'l Do	27510
		Do Do Do	1890
Total	213330	Total	213330

/True extract/

J. B. Pennington
Acting Secretary.

To The Chief Secretary to Government with copies of letter dated 27 July 71 - 17 Aug 71 & their 13 enclosures.

By Mr Griffiths

(10) 6

Financial Department,

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 6th September 1871, No

Order thereon. Cotacamund. 30 Sept. 1871. No. 507.

The Government fully approve the orders of the Board of Revenue on the proposals of the local fund board for the levy of tolls, and would add that as there appear to be ample funds, the question is not urgent for the current year. Even for 1872-73 the Govt doubt whether the measure

A/D.

measure will be found
necessary, and in the
revised proposals ex-
-planation on this
point should be sub-
-mitted.

2. The estimated re-
-ceipts amount to Rs
2,13,330. Of the balances
Rs 10,960 belong to endow-
-ment funds. In the
allotments from gene-
-ral revenues are com-
-prised Rs 5,500, Surplus
Pound Fund, and Rs
8,000, Ferry rents. The
grant of the former
has been sanctioned.
The Ferry Act of 1870
has been extended to
Trichinopoly, and
under it the Ferry rents
must

Balances - Rs 28,030
Allotments &c. - 51,330
Rates & taxes - 1,31,970
Endowments - 2,000
Rs. 2,13,330

must be credited to a special fund. A reference has however been made to the Revenue Department suggesting that the extension of the Act should be cancelled, and pending the result, the Govt will allow the sum to remain in the local fund budget.

3. Of the proceeds of the land cess, Rs 1,31,970, Rs 93,090 are estimated as belonging to the Road fund. The incomplete works being provided for the Road fund is in no want of money.

4. The local fund board had made the allotments noted in the margin under Sanitary

and

1871

Financial Department

Proceedings of Government

S.O. No. 507.

No. 127

To the Secretary to Govt
Fort William
Dated 20th Sept 1871
Rupees 1,31,970

Local Fund Budget Estimate for 1872-73 showing the proportion of the Land Cess which is estimated as belonging to the Road Fund and the proportion which is estimated as belonging to the Public Works Fund

and Miscellaneous but the Board of Revenue have transferred them to the Road fund. In the opinion of Govt the Road fund should as a rule be confined to roads and communications (the purposes specified in Clause 1 Section 29.) and no charges not absolutely essential to fit the roads for traffic should be debited to that fund. The miscellaneous public improvements which were effected from the old road fund, should therefore appear under Miscellaneous. The items above specified will be re-transferred, with the allotment of 290 Rs for

	Rs.
New Works. —	40,670
Repairs —	78,120
Petty Estabt —	6,290
P. W. D Estabt —	19,090
Tools & plant —	11,190
Contingencies —	200
Reserve. —	12,850
	158,420

for avenues on the Dindigul road. The road fund expenditure (exclusive of general and controlling establishment) will be as shown in the margin. The reserve will be raised by the transfer of Rs. 12,850. The Govt do not understand how the Board have computed the share of general and controlling establishment chargeable to the Road fund. Setting aside the road fund reserve and adding as stated below at least the contribution for the Dispensary ordered in G.O. 17 to April 1871. (Rs 2,360).

The

The whole expenditure from the local fund and the whole expendi-ture from the road fund, other than the share of Establishment, will be Rs 1,57,700 and Rs 1,45,370. The share of establishment is then found as follows

$$\frac{\text{Rs } 1,69,150}{\text{Rs } 1,45,570 + \substack{\text{road fund} \\ \text{share of} \\ \text{estabt}}} = \frac{\text{Rs } 1,380}{\text{road fund share}}$$

whence road fund share (in round figures) = Rs 1,270. The Board with larger debits to the road fund make it Rs 1,120. The road fund expenditure is in all Rs 1,59,690 and the balance Rs 1,800, total Rs 1,61,490.

Grant

5. Grant I. amounts to Rs 1,61,020.

6. In the absence of the remarks of the Director of Public Instruction the Govt accept the calculation of the charges for inspection. Govt are glad to find that the local board propose to entertain two inspecting School-masters. Judging from the statistics of the Educational depart-ment the District is badly off for ele-mentary schools. Rs 3,000 are provided for results grants. The Govt hope that the local board may soon see

see their way to the establishment of some elementary schools under their own management. The results grants should not have been detailed in Statement III A.

The result grant schools are not "local fund schools." Grant III amounts to Rs 4,880.

Should any charge be made hereafter for training schools the balance of the land cess will be amply sufficient to meet it.

7. The contribution to the Dispensary on account of the charges hitherto

hitherto borne by Government is added under Grant III. The local board may agree to contribute for the general charges also, but the amount is not yet determined. The Collector must furnish full information as to the character of the institutions, whether or not transferable under the Act, its assets and current income and charges, before the transfer to the municipality can be effected. It is observed that the Commissioners owe the endowment Rs 5,000

5,000 and the proposed arrangements with respect to this debt must be reported also.

8. The Govt approve and sanction the establishment proposed by the Board of Revenue, and accept their estimate of its cost for the current year.

9. The budget as above revised is as follows:—

Receipts

Receipts	Rs	Expenditure	Rs
Balances	28,030	Grant I	1,61,040
Allotments &c	51,330	Grant II	4,880
Rates & Taxes	431,970	Grant III	5,700
Endowments	2,000	Grant IV	1,380
			1,73,000
		Balances	
		Road fund 1800	
		Endowment 11,850	
		General 26,680	40,330
	Rs 2,13,330		Rs 2,13,330

44

IV. The Board of Revenue with their assistants
Advocate General
~~The Secretary to the Local Fund~~
P. W. Depart. ~~Board~~ Inchcape
Hospital & Med Depart
~~Accountant General~~
Dr Balmain
Kanlan Cont.
Revenue Department disp 9/6/11
Collector of Tuticorin disp 3/12/11

disp 4/10

100 280

Govt. of {187} Madras.

Financial

To

The Board of Revenue.

Dated Sept 30 }
Read. } 187, No. 507.

Nos. 127. 128.

Reverting the Budget Estimates of the Trichinopoly Circle for 1871-72

C.27-1