M.R.O. 1—27.003—3-6-57.

(1) Number of pages 240

(2) Date of repair 16-11-87

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press Mis.
Dated 12	88

1000 | 1-2-88 | 21/23

Not to be folded or roughly handled

Read the following papers:—

No. 100. Proceedings of the Board of Revenue, dated 2nd November 1871, No. 4586.

From A. WEDDERBURN, Esq., President of the Local Fund Boards, Coimbatore District, to the Secretary to the Board of Revenue, dated 24th August 1871, No. 2.

With reference to the Revenue Board's official memorandum of the 6th July 1871, No. 949, I have the honour to submit the revised Local Fund Budgets of the Northern and Southern Circles of this district for the Official year 1871-72, prepared in the forms prescribed in the Local Fund Rules.

2. ROAD FUND.—The actual balance of the District Road Fund on the 1st April 1871 for the whole district, amounting to Rupees 24,388, has been divided between the two Circles in equal proportions as shown in the margin, and the portion allotted to each Circle has been brought forward in its Budget. To this have been added the receipts on account of District Road Fund under Act III. of 1866 for the first three months of the Official year and the expected income from land cess under Act IV. of 1871 commencing from July 1871, as well as the receipts from other sources provided in the Act. A sum of 1,500 Rupees is also shown as a receipt in the Budget of the Northern Circle, being the contribution to be made by the Coimbatore Municipal Commissioners for the maintenance of the Coimbatore and Pothanoor road, agreeably to the orders contained in paragraph 2 of the Government Proceedings, Public Department, dated 21st June 1871, No. 801.

	Rs.
Northern Circle	12,200
Southern do.	12,190
Total...	24,390

3. As directed in paragraphs 2 and 3 of the Board's official memorandum under reply, the particulars of petty new works and petty repairs below 1,000 Rupees each in cost are given in an appendix to the Budget, and all the works shown in the list circulated with the Government Order, Financial Department, dated 7th June 1871, No. 216, as also those sanctioned, or recommended to be sanctioned, up to date, either from the reserve or from the actual unappropriated balance of the Road Fund, are included in the present Budgets with the addition of certain other works for which funds have been found available.

4. A few deviations from the Government list of 7th June 1871 have, however, been made by the Local Fund Boards, and these are shown below:—

1st.—The maintenance of the roads named in the margin entered under the column "Public Works Department" has been transferred to "Other agency." The first three roads are near Coimbatore, and their repair can be superintended by the Tahsildar under my personal supervision. The other two roads are in the Southern Circle, and the Acting Sub-Collector considers that they can be better superintended by the Tahsildar than by the Public Works Department, whose time and attention are chiefly devoted to main lines of communication and other important works. The Acting Superintending Engineer consents to the transfer of these roads to the Revenue Department, on the understanding that his Department has nothing to do with furnishing completion certificates for works performed by the Revenue Department, and suggests such certificates being granted by European Revenue Officers. If this is approved by the Revenue Board and Government, I request that the roads above enumerated may be retained under the head "Other agency," and, if not, that they may be re-transferred to the Public Works Department.

No. in the Govt. list.	*Northern Circle.*	Rs.
626	From Coimbatore to Bolampatty, 12 miles, at 55 Rupees per mile	660
627	From Coimbatore to Tadakam, 10 miles, at 55 Rupees per mile	550
628	From Coimbatore to Pondamoottoor, 8 miles, at 55 Rupees per mile	440
		1,650
	Southern Circle.	
634	From Oodoomulpettah to Dhally, 10 miles, at 55 Rupees per mile	550
636	From Oodoomulpettah to Kunnalingum, 12 miles, at 55 Rupees per mile.....	660
		1,210

2*ndly*.—The sum of Rupees 1,050, provided for the maintenance of the road from Suttimungalum to Talavady by Kotamungalum and Guzzlehutty Ghaut (No. 606 in the Government list), has been transferred to the new road called "Trace and bridle-path from the head of the Hassanoor Ghaut at Dimmum viâ Onathumba and Kodamhully to Talavady" in Statement II.-A., Part I. This transfer has been made at the suggestion of the Acting Superintending Engineer, 7th Division, who observes that the old Guzzlehutty line is a most impracticable ghaut scarcely used, and will be entirely superseded by the new line from the head of the Hassanoor Ghaut to Talavady, for which the repair allotment of the former can well be spared.

5. The cost of Petty Establishment and Public Works Department General Establishment, and of Tools and Plant, as well as the grant of Imperial Funds for Establishment and Tools and Plant, shown in the statement appended to paragraph 8 of the Government Order, Financial Department, dated 7th June 1871, No. 216, has been distributed in the ratio of the expenditure by the Public Works Department in each Circle of this district, as shown in the annexed table :—

Items.	Total amounts shown in the statement appended to paragraph 8 of the Government Order, Financial Department, No. 216, of 7th June 1871.	Portion allotted to the Northern Circle in the ratio of the expenditure by the Public Works Department in that Circle.	Portion allotted to the Southern Circle in the ratio of the expenditure by the Public Works Department in that Circle.
	Rs.	Rs.	Rs.
Petty Establishment, Public Works Department (Road Fund)	4,570	2,390	2,180
Public Works Department General Establishment	23,371	12,243	11,130
Public Works Department General and Road Fund, Tools and Plant	1,651	850	800
Grant from Provincial Fund for Establishment and Tools and Plant	11,920	6,250	5,670

6. Adverting to the Government Order, Public Department, dated 10th August 1871, No. 1,220, I beg to state that there are now two Clerks in the Collector's office, one on Rupees 30 and the other on Rupees 20 per month. In lieu of this establishment three Clerks on Rupees 90 are proposed to be employed as follows :—

1 Clerk in the Local Fund Board Office, Northern Circle, on Rs. 35
1 do. in the Collector's Office, on 25

Total monthly, Rs... 60 Annual, Rs. 720
1 do. in the Local Fund Board Office, Southern Circle, on Rs... 30 ,, ,, 360

The Clerk in the Local Fund Board of the Northern Circle will, in addition to the duties to be performed by him during the meetings, be required to assist the Clerk in the Collector's office in compiling the monthly and annual accounts, etc. Provision has accordingly been made in the Budgets of the respective Circles. This establishment is as moderate as possible, and I trust that the sanction of Government may be accorded for the same.

	Rs.
Northern Circle	120
Southern do.	110
Total...	230

7. The sum of 230 Rupees, shown in the Revenue Board's list as the cost of Local Fund establishment in their office, has been divided between the two Circles in the proportions noted in the margin.

Union Funds.—The receipts and expenditure on account of Union Funds are based upon the information furnished by the Deputy Inspector of Schools.

Considerable doubt has been entertained by the Local Fund Board as regards the expediency of establishing a Normal School, as qualified teachers can be had without having recourse to such agency; provision is, therefore, not made in the current Budget. The payment by results for the present is retained, as it is far from certain that where elementary schools at present exist there

is any local wish for their being "established." The existing rate schools have been brought under the Act. Existing salary grants are provided for. Provision has been made for the charges to be borne by the Local Fund Board, and in communication with the Municipality, for inspecting staff.

8. Endowment Funds.—A sum of 700 Rupees is entered as a lump grant for the Coimbatore Dispensary, as per printed list which accompanied the Government Proceedings of the 17th April 1871, No. 491, Public Department, and Rupees 3,060 are provided for the Pollachy Dispensary with reference to the same list, the balance and probable receipts on account of this institution being taken to account.

Provision is made on account of chuttrums under the impression that they would be made over to the Local Fund Boards as recommended in my letters noted in the margin, which I addressed in the capacity of Collector. If the proposal does not meet the approval of the Revenue Board and Government, the balance, receipts, and expenditure on their account will have to be struck off the Budgets.

29th May 1871, No. 145.
28th July ,, ,, 197.

9. The columns intended to show the estimate of 1870-71 and the actuals of 1869-70 are necessarily left blank, as the past transactions appertaining to the whole district cannot be correctly apportioned on the present two Circles.

10. As regards tolls, the Commissioners of the Northern Circle, where alone there are existing tolls, resolved that the formerly proposed additions to their number "did not fulfil the intention of Government as set forth in paragraph 22, Proceedings, Madras Government, dated 9th May 1871." The imposition of tolls being a total novelty in the Southern Circle will be carefully considered in Committee, and the result will be submitted for the next Budget.

From W. R. CORNISH, Esq., F.R.C.S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Bangalore, 18th September 1871, No. 52-C.

I have the honour to report that the Budget Estimates of the Local Funds Board of the Coimbatore District contain a special provision of Rupees 500 for each taluq for sanitary works and establishments.

2. Pending the receipt of a more accurate account of the sanitary wants of each taluq the amounts in question may be accepted for the current year.

The Local Fund Budget Estimates of the Northern Circle of the Coimbatore District, for the current Official year, are submitted for the orders of Government.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets of the Circle are estimated at Rupees 1,19,810, and comprise the following items:—

	Rs.
1. Balances	13,010
2. Allotment from General Revenues...	13,820
3. Rates and Taxes	88,780
4. Contributions, etc.	1,750
5. Endowments, etc.	2,350
6. Miscellaneous	100
Total...	1,19,810

3. The land cess is estimated at Rupees 81,580, which includes also the cess collections under the old Act.

4. A sum of Rupees 7,000 is entered against Tolls. There are five toll-gates at the places named in the margin. Previous to the promulgation of the Local Fund Act, the gates were leased out for 1871-72, according to formerly existing rates; but the rates specified in the schedule annexed to the Act have been adopted from 1st October 1871 under Government Order, Revenue Department, dated 4th April 1871, No. 635, as notified by the Collector in his letter of the 14th September 1871, No. 230. The amount to be paid by the contractors according to their original contract was Rupees 9,730; but, as they declined to adopt the new rates, a compensation of Rupees 2,131 was awarded by the Collector. The net sum payable by the contractors will therefore be Rupees 7,599.

1. Thoodialoor.
2. Sattiamangalum, Bhowany Bridge.
3. Tik Dimmum, on the Hassanoor Ghaut.
4. Bhowany Bridge, at Bhowany.
5. Cauvery do. at do.

5. The house-tax is given as Rupees 200. From Statement III. it is observed that Rupees 100 are to be levied at Peria Agraharam, where there is a Vernacular School, which, according to the report of the Director of Public Instruction for 1869-70, received a salary grant of Rupees 73-5-4, and Rupees 100 at places where new schools are to be hereafter established. The object of the latter item is not apparent, as it is intended for the support of schools not in existence. If this is rejected, the only sum to be provided for is about Rupees 80 for the Peria Agraharam School; but as the amount is small and as it can be met from General Local Funds, the Board of Revenue have struck out the provision in Statement III.

6. Statement I.-B., Expenditure.—The total Local Fund expenditure of the year is Rupees 1,14,950, made up as follows :—

	Rs.
Grant I.	1,01,670
,, II.	5,730
,, III.	6,710
,, IV.	840
Total...	1,14,950

7. Grant I., Public Works; Statement II., Road Fund Receipts and Expenditure.—In Statement II. the total receipts of the Road Fund are given as Rupees 1,03,660, inclusive of an additional appropriation of Rupees 5,940 from the one-third land cess, and Rupees 520, the receipts from avenues. The Board of Revenue disallow the sum of Rupees 5,940, as there are funds available out of the Road Fund.

8. The receipts from avenues, Rupees 520, cannot be credited to the Road Fund, and therefore the item has been struck out.

9. The allotment on account of Reserve has been reduced to Rupees 5,000 to preserve equilibrium under the Road Fund.

10. Statement II.-A., Part I., New Works.—Part I. contains nine items with an aggregate allotment of Rupees 17,530. Items Nos. 3 and 4 are unsanctioned works, but their estimates are now before the Board of Revenue and will be disposed of shortly.

11. Part II., Repairs.—Part II. contains fifteen items with a total assignment of Rupees 59,360. None of these seem to call for remark.

12. All the works shown in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 210, are provided for in the two Circle Budgets; but as explained in paragraph 4 of the President's letter, the allotments for certain repair works have been transferred from the charge of the Public Works Department to "Other agency," because they can be better looked after by Tahsildars under the personal supervision of the Collector and Sub-Collector.

13. The maintenance grant of Rupees 1,650 in the original Budget for the road noted in the margin has, at the instance of the Superintending Engineer, been transferred to Item No. 4 in Part I. of the present Budget.

Road from Sattiamangalum to Talavady by Kotamangalum.

14. Of the six works enumerated in the list of works appended to the Government Order, Financial Department, dated 21st July 1871, No. 301, as appertaining to this district, only the second work* is entered in Part I. of the Southern Circle Budget. No mention is made of the remaining five works. The President will provide for these in the Budget of 1872-73.

* Conversion of a tunnel into a timber bridge on Road No. 13 from Pollachy to the Malabar frontier, allotment Rupees 1,270.

15. Grant II., Education.—This grant is made up of

	Rs.
1. Payment for inspection	2,150
2. Salary grants	180
3. Results do.	3,400
Total...	5,730

16. The particulars of the first and third items are not given. It is, however, observed from Statement I.-A. that a sum of Rupees 250 is to be contributed by the Coimbatore Municipality towards the cost of inspection.

17. The second item, Rupees 180, is reduced to Rupees 80 for reasons explained in paragraph 5 *supra*.

18. Grant III., Sanitation, etc.—The total of this grant is Rupees 6,710, and comprises the following charges :—

	Rs.
1. Hospitals and Dispensaries	700
2. Payment to Government for Vaccine Establishment ...	1,270
3. Sanitary Establishments, etc.	2,500
4. Choultries	2,240
Total...	6,710

19. The first item, Rupees 700, is the Local Fund contribution for the maintenance of the Civil Dispensary at Coimbatore to the Municipality, agreeably to the Government Order, Public Department, dated 17th April 1871, No. 491. The amount is not shown in its proper place. It should appear under "Miscellaneous."

20. The details of the cost of Vaccine Establishment are not given, nor is any information furnished regarding it.

21. The third item, Rupees 2,500, is, according to Statement IV.-B., for contributions to Sanitary Associations in the five taluqs comprised in this Circle, at Rupees 500 each. The Sanitary Commissioner states that this provision for each taluq of the district may be accepted for this year, pending the receipt of a more accurate account of the sanitary wants.

22. The fourth or last item is for charges of twenty-five chuttrums, the transfer of which to the Local Fund Board was sanctioned in Government Order, Financial Department, dated 31st August 1871, No. 412. The receipts of these institutions, as per Statement IV., are Rupees 3,160 and the expenditure is Rupees 2,240, leaving a balance of Rupees 920.

23. Grant IV.—This grant is made up of

	Rs.
1. Contribution for Controlling Establishment at the Presidency...	120
2. Do. in Collector's office	300
3. Local Fund Board's Establishment	420
Total...	840

24. The first item has been altered with reference to the amount of the Revenue Board's establishment sanctioned by Government.

25. In paragraph 6 of his letter, the President proposes that in lieu of two Local Fund Clerks, on salaries of Rupees 30 and 20 per mensem, sanctioned* for the Collector's office, three, at a cost of Rupees 90, may be authorized to be employed as follows:—

* In Revenue Board's Proceedings, dated 2nd February 1869, No. 603.

		Rs.
1	Clerk, Collector's Office	25
1	do. Northern Circle Board's Office ...	35
1	do. Southern Circle do. ...	30
	Total...	90

The Board of Revenue are of opinion that the above establishment is moderate, and accordingly recommend it for the sanction of Government.

26. The allotments for the second and third items have been altered with reference to the scale of establishment now recommended.

27. With reference to paragraph 4 of the President's letter, he is informed that the Public Works Range Officers are bound to furnish completion certificates for works executed by other agency on being called upon to do so. In a set of rules drawn up by the Controller of Public Works Accounts and approved of by the Board of Revenue, and which are about to be issued for the guidance of the Officers of the Public Works Department as well as Civil Officers, due provision has been made for the latter Officers obtaining completion certificates.

28. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows:—

Receipts.			Charges.				
		Rs.				Rs.	Rs.
Road Fund		97,200	Grant I ...	Road Fund		95,820	
Union do.		.....		Union do.		.....	
Endowment Fund ...		3,160		Endowment Fund ...		.....	
General do. ...		19,250		General do. ...		1,600	
							97,420
			,, II ...	Union Fund		.....	
				General do.		5,630	
							5,630
			,, III...	Endowment Fund ...		2,240	
				General do. ...		4,470	
							6,710
			,, IV ...	Road Fund		490	
				General do.		80	
							570
			Road Fund Balance		Rs. 890		1,10,330
			Endowment Fund Balance. .		920		
			General Fund Balance ...		5,550		
			General Reserve		1,920		
						.....	9,280
Total...		1,19,610		Total...			1,19,610

(True Copies and Extract.)

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

No. 101. Proceedings of the Board of Revenue, dated 2nd November 1871, No. 4590.

Read again letters from the President of the Local Fund Boards, Coimbatore District, dated 24th August 1871, No. 2; and from the Sanitary Commissioner, dated 18th September 1871, No. 52, recorded in Board's Proceedings, dated 2nd November 1871, No. 4,586.

Read also the following letter from A. WEDDERBURN, Esq., President of the Local Fund, Coimbatore District, Southern Circle, to the Acting Secretary to the Board of Revenue, dated 3rd October 1871, No. 7:—

ABSTRACT.—*Oppar Bridge and Road.*—Requests sanction to allotment of Rupees 5,000, in addition to the Budget allotment of Rupees 9,000 for—, and to be met from the current year's Reserve of the Southern Circle, amounting to Rupees 8,140.

THE Local Fund Budget Estimates of the Southern Circle of the Coimbatore District, for the current official year, are submitted for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets are estimated at Rupees 1,19,260, and consist of the following sources of income:—

	Rs.
1. Balances	15,150
2. Allotments from General Revenue ...	10,300
3. Rates and Taxes	89,320
4. Fees in Schools, etc.	40
5. Endowments, etc....	3,890
6. Miscellaneous...	560
	1,19,260

3. The income from Land Cess is given as Rupees 88,380 which includes the collections under the old Act also.

4. Nothing is entered against Tolls. The President states that the imposition of tolls being a total novelty in this Circle will be carefully considered, and that the result will be submitted for the next Budget. Due reference should be made to paragraph 22 of the Government Order, Public Department, dated 9th May 1871, No. 619, in submitting proposals for the establishment of tolls.

5. The House-tax is expected to yield Rupees 940. It is to be levied at the places named in the margin, as is seen from Statement III. In the first two places, there are Rate-schools of the middle class and in the third place, there is a school, receiving a salary grant. The sanction of Government is requested for the levy of the tax in these places.

1. Kangayam.
2. Salur.
3. Kattur Tirmalanaikenpolliem.

6. STATEMENT I.-B., EXPENDITURE.—The total proposed Local Fund expenditure is Rupees 1,12,240 and is made up as follows:—

	Rs.
Grant I	91,530
Do. II	10,680
Do. III	9,560
Do. IV	470
	1,12,240

7. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The assets of the Road Fund according to Statement II. are Rupees 93,620, which includes an

additional appropriation of Rupees 6,030 from the one-third Land Cess and Rupees 480, the proceeds of Avenues.

8. The receipts from Avenues Rupees 480 have been struck out of the Statement, as they should not be credited to the Road Fund.

9. The Reserve Rupees 8,140 has been reduced to Rupees 5,000 to balance the Road Fund.

10. Statement II.-A., Part I., New Works.—Part I. contains six items with an aggregate allotment of Rupees 13,450. The allotment for the first item has been raised from Rupees 9,000 to Rupees 14,000 agreeably to the President's letter, dated 3rd October 1871, No. 7, which is recorded at the head of these Proceedings.

11. Part II., Repairs.—Part II. contains seventeen items with a total assignment of Rupees 55,710. None of these seem to call for remark.

12. Grant II., Education.—The total expenditure under this head is Rupees 10,680, and consists of the following items :—

		Rs.
1.	Payment for inspection ...	2,750
2.	Union Schools	910
3.	Salary grants	120
4.	Results do.	6,900
		10,680

13. The particulars of the 1st and 4th items have not been furnished. The Board of Revenue have no means of checking them.

14 The 2nd item is for charges on account of two of the schools mentioned in paragraph 5 *supra*. The receipts of the Union Funds as per Statement III. are Rupees 2,650 and the expenditure is Rupees 1,030, leaving a balance of Rupees 1,620. The 3rd item is the grant for the school at Kattur Tirmalnaikenpolliem.

15. Grant III., Sanitation, etc.—The allotments proposed under this head are as follow:—

		Rs.
1.	Hospitals and Dispensaries	3,060
2.	Payment to Government for Vaccine Establishment...	1,270
3.	Sanitary Establishment, etc.	2,500
4.	Markets	280
5.	Choultries	2,450
		9,560

16. The first item is for the Dispensary at Pollachy, the transfer of which to the Local Fund Board was sanctioned in Government Order, Financial Department, dated 22nd September 1871, No. 474. The receipts of the Institution as per Statement IV. are estimated at Rupees 2,400, made up of a balance of Rupees 1,140 and Rupees 1,260, the annual dividend on 14 shares of the Bank of Madras purchased at a cost of Rupees 21,000. The charges amount to Rupees 3,060, leaving a minus balance of Rupees 660 to be provided for from General Local Funds.

17. No particulars are given for the 2nd item.

18. The 3rd item, Rupees 2,500, is for contributions to the Sanitary Associations in the five taluqs comprised in this Circle at Rupees 500 each—*Vide* Statement IV.-B.

19. The 4th item is for the charges of the markets at Pollachy and Avenashy. The former has, in Government Order, Financial Department, dated 22nd September 1871, No. 474, been made over to the Local Fund Board. No mention of the latter is made in the list of institutions embodied in the order just quoted. The Collector will, at an early date, submit an application for the transfer of this market to the Circle Board. The income from these markets is given in Statement IV. as Rupees 580 and the expenditure as Rupees 280, leaving a balance of Rupees 300.

20. The 5th item is for charges on account of twenty-six Chuttrums in the Circle the transfer of which to the Local Fund Board was authorised in Government Order, Financial Department, dated 31st August 1871, No. 412. The receipts of these institutions are estimated at Rs. 2,700 and the expenditure at Rupees 2,450, leaving a balance of Rupees 250.

21. Grant IV., Miscellaneous.—The several allotments under this head have been altered with reference to the observations made by the Board of Revenue in their review of the Northern Circle Budget.

22. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows: —

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund...		93,140	Grant I.....	Road Fund...	91,740	
Union do.		2,650		Union do.	.....	
Endowment do. ..		5,680		Endowment Fund ...	.....	
General do. ...		17,790		General do.	1,590	
						93,330
			Grant II...	Union Fund	1,030	
				General do.	9,650	
						10,680
			Grant III..	Endowment Fund ...	5,130	
				General do. ..	4,430	
						9,560
			Grant IV...	Road Fund	450	
				General do.	110	
						560
			Road Fund Balance	950		1,14,130
			Union do. do.	1,620		
			Endowment do. do.	550		
			General do. do.	230		
			General Reserve	1,780		5,130
Total...		1,19,260		Total ..	...	1,19,260

(A true Copy.)

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

No. 102. Order thereon, 28th November 1871, No. 713.

With the foregoing Proceedings the Board of Revenue submit the Local Fund Budgets of the Coimbatore Circles, Northern and Southern.

2. The balances of the District Road Fund amount to Rupees 24,390, which sum has been equally divided between the two circles. This is incorrect. The actual receipts and charges of the Road Fund in each circle from the commencement must be ascertained and the balance distributed accordingly. The Revenue Board will be good enough to call for a report on this point, and, if the result is found to seriously disarrange the budgets of the current year, provision must be made for the requisite adjustment between the circles in the budgets of 1872-73.

3. The increased allotment for Public Works in the Southern Circle made by the Board renders incorrect the distribution of the charge for Public Works Department establishments. That for petty establishment should be divided in proportion to the whole expenditure on public works. The Revenue Board should

take steps to apportion the petty establishment between the two circles. The correct distribution of the charges is as follows:—

	General Establishment.	Petty Establishment.
	Rs.	Rs.
Northern	11,820	2,330
Southern	11,550	2,240
Total ..	23,370	4,570

4. For educational inspection Rupees 4,900 are provided, Rupees 2,750 in the Southern and Rupees 2,150 in the Northern Budget. In the latter budget Rupees 250 are credited as a contribution from the Municipality of Coimbatore for this purpose, thus reducing the local provision to Rupees 1,900. The Municipal contribution seems disproportionate, but from the President's letter seems to have been agreed to by the Commissioners. The sum required, on the whole, for inspection in the district is Rupees 4,736. Deducting from this sum Rupees 250 the Municipal contribution, and Rupees 100 provided in the Neilgherry Local Fund Budget, the sum required from the Local Funds of the Coimbatore District will be Rupees 4,386, and the net shares proportional to the proposed educational expenditure in the two circles will be Northern Rupees 1,350 and Southern Rupees 3,040. It will be most convenient that the Neilgherry contribution as well as that from the Municipality should be paid to the Northern Local Fund, and they will be so entered. The Northern allotment will be Rupees 1,700. There are now four Inspecting Schoolmasters, and arrangements should be made for dividing this staff between the two circles.

5. For vaccination the sum allotted is Rupees 2,540. The sum required is Rupees 2,750, and the allotments, according to population, should be for the Northern Circle Rupees 1,280 and for the Southern Rupees 1,470.

6. With the exception of the new works specified in G. O., 21st July 1871, and on which no expenditure has yet been incurred, and the repair work referred to by the Collector in paragraph 4 of his letter dated the 24th August 1871, provision is fully made for the declared requirements of 1871-72.

7. The Government are surprised to find that in neither of the circles is it proposed to establish unions under Rule XI., and resolve to refer the matter for the special consideration of the Local Fund Board. The marginal table shows the results' grant operations for the last two years, and the Government argue from it that there must be many schools qualified under the rule to be made the centres of unions. Looking at the rapid increase in the amount of the grants drawn, the allotments for the current year do not seem to be excessive. The President states that no provision has been made for a training school as there is no difficulty at present in obtaining qualified teachers. The Director of Public Instruction, whose remarks on the budget ought now to be before Government,

	Schools under inspection.	Schools aided.	Sum drawn.	Sums now allotted.
1869-70.	Rs.	Rs.	Rs.	1871-72. Rs.
Northern	123	Not stated.	1,571	
Southern	336	.....	1,197	
	459		2,768	
1870-71.				
Northern	152	91	2,426	3,400
Southern	343	229	4,444	6,900
Total...	495	320	6,870	10,300

will give his opinion on this point, with reference to a provision, if necessary, for 1872-73.

8. *Northern Circle.*—Including the contribution from the Neilgherry Local Fund for Educational Inspectorate, the assets of this Fund amount to Rupees 1,19,710. The Government approve for the current year the Revenue Board's orders striking the house-tax out of the budget. It is not worthwhile to levy the tax to reimburse the Local Fund for a salary grant of Rupees 80. But the Local Fund Board should endeavour to acquire the school at Periya Agraharam with a view to its improvement, and should then impose the tax for its support.

9. The tolls were originally let for Rupees 9,730; but, as explained by the Revenue Board in paragraph 4 of their review, the receipts will be Rupees 7,599. It does not appear why the estimate has not been corrected. The Government observe that as apparently no new tolls are proposed it would have been better, rather than that a loss of Rupees 2,131 should be incurred, that the introduction of the new schedule rates should have been deferred until the expiry of the existing contracts. The annexed Notification must now be published in the District Gazette. The Road Fund assets including the tolls amount to Rupees 97,200, and the charges are as per margin. Grant I. (Public Works) is Rupees 96,940.

	Rs.
New Works	17,530
Repairs	57,869
Establishment	14,690
Tools and Plant	750
Reserve	5,000
	95,830
Balance	1,370
Total...	97,200

10. Grant II., the allotment for inspection being revised as above stated, will be Rupees 5,180.

11. According to the latest returns of actuals, the ordinary receipts of the Coimbatore Civil Dispensary may be estimated at Rupees 800 and the charges at Rupees 3,200, leaving a balance to be provided for of Rupees 2,400. The Local Fund contribution is not to be confined to the share of the charges hitherto borne by Government, specified in G. O., 17th April 1871. The Government have inserted a revised contribution of Rupees 1,200, and the Collector will notify that it is the intention of Government to transfer the institution to the Municipality. Grant III. will be Rupees 7,220.

12. The establishment recommended by the Revenue Board for the two circles in paragraph 25 of their review of the Northern Circle Budget is sanctioned, and the allotments made under Grant IV. accepted.

13. The budget of the Northern Circle Local Fund as now passed by Government is as follows:—

Receipts—	Rs.
Balances	13,010
Allotments, &c.	13,820
Rates and Taxes	88,580
Contributions, &c.	1,850
Endowments	2,350
Miscellaneous	100
	1,19,710

Expenditure—		Rs.
Grant I.		96,940
,, II.		5,180
,, III.		7,220
,, IV.		570
		1,09,910
Balances—		
Road Fund	1,370	
Endowment	920	
General	7,510	
	9,800	
		1,19,710

14. *Southern Circle.*—The Kangayam Rate School, on account of which a union is to be formed, received in 1870 salary grants, which are to be continued, amounting to Rupees 1,650. This sum will be entered in the budget, and Rupees 130, which seems to have been wrongly paid since the beginning of the year and the refund of which is provided for, will be struck out. The Sulur School received no aid in 1869-70. The Government sanction the formation of unions at these places and at Terumala Naiken Polium, and request the Collector to submit draft Notification authorizing the levy of the house-tax and specifying the limits of its incidence. The receipts of the Local Funds of the circle will be Rupees 1,20,780.

15. The Local Fund Board have proposed, and the Revenue Board passed, an additional appropriation from the land cess to the Road Fund of Rupees 6,030, which chiefly goes to provide a Road Fund reserve of Rupees 5,000. The Government do not think that so large a reserve is necessary, and observe that the general Local Fund is likely to be straitened, certain charges, to be noticed below, not having been adequately provided for. The Government resolve to reduce the additional appropriation to Rupees 4,000, which will leave Rupees 3,440 unallotted under Road Fund. The Road Fund receipts will be Rupees 91,110 and the charges Rupees 90,670, as detailed in the margin. Grant I. (Public Works) will amount to Rupees 91,810.

	Rs.
New Works	18,450
Repairs	54,210
Establishment	14,280
Tools and Plant	780
Reserve	3,000
	90,670
Balance	440
Total...	91,110

16. The grant for education, the revised allotments for inspection and union schools being inserted, will be Rupees 10,840. The Government observe that in the Kangayam Union there will be a large unappropriated balance. A portion of this should be utilized by the Local Fund Board in sanitation within the union, or in extending the usefulness of the school for primary instruction.

Proceedings of the Madras Government, Financial Department,
28th November 1871.

17. In the estimate of charges for the Pollachy Dispensary, those entered in G. O., 17th April, as borne by Government, viz., Medical Officers, servants, and medicines, have alone been provided. It appears that the whole charges of the institution amounted to Rupees 4,500 in 1869, and therefore that the provision made in this budget is inadequate. The Government hesitate to supply the details on such information as is before them, but observe that the additional charges can be met from the money withdrawn from the Road Fund. The charges of twenty-five endowed choultries appear under Grant III. It is not clear that the markets at Pollachy and Avenashy are endowed institutions. If not, the receipts and charges should not have appeared in Statement III. The income is derived from "rents," which is an ambiguous term. Grant III. will be Rupees 9,760.

18. Grant IV., as computed by the Revenue Board, is Rupees 560.

19. The budget is as follows :—

Receipts—		Rs.
Balances		15,150
Allotments, &c.		11,950
Rates and Taxes		89,320
Fees in Schools		40
Endowments		3,760
Miscellaneous		560
		1,20,780
Expenditure—		
Grant I.		91,810
,, II.		10,840
,, III.		9,760
,, IV.		560
		1,12,970
Balance—		
Road Fund	440	
Union	3,270	
Endowment Fund	550	
General	3,550	
	7,810	
		1,20,780

NOTIFICATION.

Under Section 37, Act IV. of 1871, Madras, it is hereby notified that under the authority of the Governor of Madras in Council, tolls have been levied since the 1st October 1871, and will hereafter be levied, at the places specified below

and situated in the Northern Circle, Coimbatore District, at the maximum rates entered in Schedule B. to the said Act annexed :—

1. Thoodialoor.
2. Sattiamangalum, Bhowany Bridge.
3. Tik Dimmum, Hasanoor Ghaut.
4. Bhowany Bridge, at Bhowany.
5. Kavery Bridge, at do.

(By order of His Excellency the Governor in Council.

R. S. ELLIS,
Chief Secretary.

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

Exd. A. S. Rodgers.

June 1871 - No 892. Pol.
June 1871 - No 8. Fin. ✓
2nd August 1871 - No 87. Pol.
2nd April 1871 - No 54. Pol.
2nd May 1871 - Nos 50-51. do.
2nd April 1871 - No 41-42. Rev.
21st July 1871 - No 62-63. Fin. ✓
21st August 1871 - No 132-137. do.

No 118

Fin. 1871. Sept.

Board of Revenue.

MADRAS.

PROCEEDINGS, 2ND NOVEMBER 1871, No. 4,586.

Copy to Govt

Encl.

Received. 10 Nov. No 1756

No 778.

NOVEMBER.

No. 4,586.

Local Fund Budget-estimates—of Northern Circle of Coimbatore District for 1871-72, reviewed and submitted to Government.—Local Fund establishment proposed by Collector for his office in lieu of that already sanctioned, recommended.

No 12

Copy to
Govt. 10/11/71

FINANCIAL

Read Minutes, &c.,

dated

Copy to Mr. [illegible]

Mr. [illegible]

NOVEMBER
No. 100—108

Fin.ce 22d December 1871 & 31st August 1871 Nos 81 82.

Fin.l 1871. Sept.

Board of Revenue.

MADRAS.

PROCEEDINGS, 2ND NOVEMBER 1871, No. 4,590.

Dept.t 9 Nov.r 1871

Received. 10 Nov.r 71.

Encl.s 4

No 774.

NOVEMBER.

No. 4,590.

Local Fund Budget estimates—of Southern Circle of Coimbatore District for 1871-72, reviewed and submitted for orders of Government.—Sanction requested for proposed levy of house-tax at certain places.—Collector desired to forward application for transfer of market at Avenashy to Circle Board.

C 20/11
1871

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT:

Read the following ~~letter~~ Progs. of the Board of Revenue dated 2nd Jan. 1871 No. 458 & 459 Order thereon 28 Nov. 1870 No. 713

With the foregoing Progs. the Board of Revenue submit the local fund budgets of the Coimbatore Circles, Southern and Southern 2nd. The balances of the District Road fund account to Rs. 24,390, which sum has been equally divided between the two Circles. This is incorrect. The actual receipts and charges of the road fund in each circle from the commencement must be ascertained and the balance distributed accordingly. The Revenue Board will be good enough to call for a report on this point and if the result is found to

to seriously disarrange the budgets of the current year provision must be made for the requisite adjustment between the Circles in the budgets of 1872-73.

3. The increased allotment for Public Works in the Southern circle made by the Board possibly incorrect the distribution of the charge for Public Works Deptt Establishments should be divided in proportion to the whole expenditure on public works. The Revenue Board should take steps to apportion the petty establishment between the two circles. The correct distribution of the charges is as follows.

	Genl Estt	Petty Estt
Northern	11,020	2,330
Southern	11,550	2240
	23,370	4,570

4. For Educational inspection Rs. 4910 are provided - Rs. 2750 in the Southern and Rs. 2160 in the Northern budget. For the latter budget Rs. 250 are credited as a contribution from the Municipality of Coimbatore for this purpose, thus reducing the local provision to Rupees 1900. The municipal contribution seems disproportionate, but from the President's letter seems to have been agreed to by the Commissioners. The sum required in the district as a whole is Rupees 4,736. Deducting from this amount Rupees 250 the municipal contribution, and Rs. 100 provided in the Erode Local fund budget, the sum required from the local funds of the Coimbatore District will be Rs. 4386; and the net share proportional to the proposed educational expenditure in the two circles will be Northern Rs. 1350 and Southern Rs. 3040. It will be necessary

convenient that the
Local Contributions as well as that from the Municipality.
should be paid to the
Northern local fund and
they will be so entered.
The Northern allotment
will be Rs. 1,700. There are
now four Inspecting
Schoolmasters, & arrangements
should be made for
dividing this staff be-
-tween the two Circles.

5. For Vaccination
the sum allotted is Rs.
2540. The sum is re-
-quired is Rs. 2,750 and
the allotments according
to population, should
be for the Northern Circle
Rs. 1,280 and for the Sou-
-thern Rupees 1470.

6. With the exception
of the new works specified in
G.O 21st July 1871, and now
which no expenditure has
yet been incurred, and the
repairs work referred to by
the Collector in para: 4 of
his

his letter dated the 24th August
1871, provision is fully made
for the declared requirements
of 1871-72.

7. The Govt. are
surprised to find that in
neither of the Circles is it pro-
posed to establish unions
under Rule XI. and resolve
to refer the matter for the
special consideration of the
Local Fund Board. See
accompanying table.

	Schools under Inspection.	Schools added.	Sum drawn	Sum now allotted.
1869-70.	Rs	Rs	Rs	1871-72. Rs
Northern	123	Not Stated.	1571.	
Southern	336.	"	1197	
	459		2768	
1870-71.				
Northern	152	91	2426	3400
Southern	343	229	6444	6900
	495	320	6870	10300.

Shows the results grant obtained for the last two years and the Govt. argues from it that there must be many schools qualified under the rules to be made

the

the centres of unions. Seeing
of the rapid increase in
the amount of the grants
drawn, the abstimates for
the current year do not
seem to be excessive. The
President states that no
provision has been made
for a training school as
there is no difficulty in
obtaining qualified teach-
ers. The Director of Pub-
lic Instruction whose re-
marks on the budget ought
seem to be before Govt.,
will give his opinion on
this point with reference
to a provision if necessary
for 1872-73.

Silverbeam Circle - including
the contribution from the
Bridgberry local fund for
Educational Inspectorate,
the assets of this fund
amounted to Rupees 119,710
The Govt. approve for
the current year the

Revenue

Revenue Board's Orders attri-
-buting the house tax out
of the budget. It is not
worthwhile levying the tax
to reimburse the local
fund for a salary grant
of Rs 80. But the local
fund board should en-
deavour to organise the
school with a view to
its improvement and
should then increase the tax
for its support.

The bills were
originally set for Rs 9730
but as explained by the
Revenue Board in para 4
of their review the receipts
will be Rs 7,597. It does
not appear why the estimate
has not been corrected
to ~~Rupees 9730~~. The Govt.
observe that as apparently no new bills are
proposed it would have
been better rather than
keep a sum of Rs 2131
should be incurred, that

the

the introduction of the new schedule rates should have been deferred until the expiry of the existing contracts. The annexed notification must now be published in the District Gazette. The Road fund assets including the tolls amounted to Rs. 97,200, and the charges are as per margin. Grant I (Public Works) is Rupees 96,940.

	Rs.
New Works	17530
Repairs	57510
Establishment	14690
Tools & plant	750
Reserve	5000
	95530
Balance	1570
	97200

10. Grant II, the allotment for inspection being revised as above stated will be Rs. 5,[illegible]8.10.

11. According to the latest returns of actuals, the ordinary receipts of the Coimbatore Civil Dispensary may be estimated at Rs. 800 and the charges at Rs. 3200, leaving a balance to be provided for of Rs. 2400.

The

The local fund contribution is not to be confined to the share of the charges hitherto borne by Govt. specified in G.O. 17th April 1871. The Govt have inserted a nominal contribution of Rs. 1200; and the Collector will notify that it is the intention of Govt to increase the contribution to the Municipality. Grant III will be Rupees 7,220.

12. The establishment recommended by the Revenue Board for the two circles in para 25 of their review of the Northern Circle budget is sanctioned; and the allotments made under Grant II accepted.

13. The budget of the Northern Circle local fund as now passed by

by Government as per
follows:—

Receipts.

	Rs
Balances	13,010
Collections 1870	13,820
Rates & taxes	88,580
Contributions &c	1,850
Endowments	2,350
Miscellaneous	100.
	119,710.

Expenditure.

Grant I.	96,940
Grant II.	5,180
Grant III.	7,220
Grant IV.	570.
	109,910

Balances.

Road fund Rs 1370		
Endow —	920	
Unirab	7510.	9,800
		119,710.

14. Southern Circle. The Hungay new pato school, on account of which a union is to be formed, received, in 1870, salary-grants, which are to be continued, amounting to Rupees 1,650. This sum will be

be entered in the budget, and Rupees 130 which seems to have been wrongly paid since the beginning of the year and the remainder of which is provided for will be struck out. The Sulai school received no aid in 1869-70. The Govt sanction the formation of unions at three places and at Yammala Raikan for Diwan, and request the Collector to submit draft notifications authorizing the levy of the house tax and specifying the limits of the unions. The receipts of the local funds of the circle will be Rs 120,700.

15. The local fund board have proposed and the Revenue Board passed an additional appropriation from the land cess to the Road fund of Rupees 6,030, which chiefly goes to provide a road fund

Govern

reserve of Rs. 5,000. The Govt do not think that so large a reserve is necessary, and observe that the general local fund is likely to be attracted, certain charges, to be noticed below, not having been adequately provided for. The Govt resolve to reduce the additional appropriation to Rs. 4,900, which will leave Rs. 3,440 unallotted under Road fund. The road fund receipts will be Rs. 91,110 and the charges Rs. 90,670 as detailed in the margin. Grant I (Public Works) will amount to Rupees 91,810.

	Rs.
New Works	18,450
Repairs	54,210
Establishment	11,280
Tools & plant	730
Reserve	3000
	90,670
Balance	440
	91110

15 The grant for education, the revised allotments for inspection and Union schools being inserted, will be Rupees 10,840. The Govt observe that in the Kangayam Union there will be a large unappropriated balances. A portion of this should be utilized by the local fund board in sanitation within the union or in extending the usefulness of the school for primary instruction.

17 On the estimate of charges for the Vellachi-dispensary, those entered in G.O. 17th April, as borne by Govt viz:- Medical Officers, Servants and medicines have alone been provided. It appears that the whole charges of the institution amounted to Rs. 4,500 in 1869, and therefore that the provision made in this budget is inadequate. The Govt hesitate to accept the details on such information as is before them but observe that the additional charges can be met from the money withdrawn from the

the road fund. The charges of 28 endowed Chaultries appear under Grant III.

It is not clear that the merchets at Palladay & Avenashy are endowed institutions. If not, the receipts and charges should not have appeared in Statement III. The income is derived from "pouts" which is an ambiguous term. Grant III will be Rs. 9,760.

18. Grant IV is computed by the Revenue Board is Rs. 560.

19. The budget is as follows.

Receipts.

	Rs.
Balances	15,150.
Allotments &c.	11,950
Rates & Taxes	89,320
Fees in Schools	40
Endowments	3,760.
Miscellaneous	560
	120,780

Notification.

Under section 37, Act IV of 1871, Madras, it is hereby notified, that under the authority of the Governor of Madras in Council, tolls have been levied since the 1st Oct 1871, during which they will be levied, at the places specified below situated in the Northern Circle, Coimbatore District, at the maximum rates entered in Schedule B. to the said act annexed:—

1. Thoodialoor
2. Sattiamangalam, Bhowany bridge
3. Tik Dimmum, Hadamoor Pass
4. Bhowany bridge, at Bhowany
5. Kavery bridge, at do.

H.C.

Received
12 Dec 1871

Rs.

120,780

Expenditure.

Grant I.	9,510
Grant II	10,640
Grant III	9760.
Grant IV	360.
	102,870

Balances.

Road fund Rs	410
Unions	3270
Endowed fund	530
General	3550
	7,810
	120780

Vide Board's Proceedings Entitled & Endorsed
" Accounts Genl Dept
" P.W. Dept
" Insp Genl Schools Dept
" Director of Public Instn
" Sanitary Commr
" Rev. Dept.

Notification published 12/12/71

18-2-72
Agy

Govt. of [1871] Madras.

Financial

To

The Revenue Board

Dated Nov. 28 } 1871, No. 715.
Recd.

Nos. 100-102.

Forwarding the Local Fund Budgets of the Inundation Circle, Southern Division for 1871-72.