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Financial DEPARTMENT.

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*Proceedings of the Madras Government, Financial Department,
5th December 1871.*

Read the following papers:—

No. 2. Proceedings of the Board of Revenue, dated 20th November 1871, No. 4791.

From W. M. CADELL, Esq., Officiating President of the Local Fund Board, Tanjore Circle, to the Acting Secretary to the Board of Revenue, dated 7th September 1871, No. 270.

ABSTRACT.—Submits a revised Budget Estimate of the Local Fund, Tanjore Circle.

From Surgeon W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Bangalore, 18th September 1871, No. 53.

ABSTRACT.—Stating that provision of Rupees 4,000 for cleaning of tanks and wells in Tanjore Local Fund Circle, and of Rupees 100 for sanitary precautions at a festival, may be accepted for the present year.

From the Acting Inspector-General, Indian Medical Department, to the Board of Revenue, dated Fort Saint George, 16th September 1871, No. 4,930.

ABSTRACT.—Informs that no provision has been made by the Local Fund Board for Dispensaries in Tanjore

The revised Local Fund Budget Estimates of the Tanjore Circle for the current official year are submitted herewith for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at rupees 2,40,830, and consist of the following items:—

	RS.
1. Balances... ..	87,900
2. Allotments from General Revenue...	35,140
3. Rates and Taxes... ..	1,17,790
Total...	2,40,830

3. The actual balance of the Road Fund of the district, according to the Local Fund report for 1870-71, is Rupees 1,75,850, which has been distributed equally between the two Circles with reference to the expected Land Cess collections.

4. The grant from Provincial Funds for this district is Rupees 28,580, of which Rupees 11,540 have been allotted to this and the remainder, Rupees 17,040, to the Negapatam Circle.

5. The cess on land is estimated at Rupees 1,10,790, which apparently includes the Road Cess collections.

6. Nothing is entered against Tolls, because the Local Fund Board do not intend to impose any during the current year.

7. A sum of Rupees 7,000 is shown as the expected receipts from House-tax, which is to "be raised in such localities only where schools of the lower class at present exist receiving salary and payment on the results system." The President states that there will be no Local Fund Schools this year, and that nothing therefore will be realized on account of fees in such schools. If this is the case, the Board of Revenue do not see why any House-tax should be levied during the year. Moreover, there is sufficient money available out of the General Fund to meet the necessary Educational charges. They have accordingly disallowed the item of House-tax.

8. The attention of the President is called to the Proceedings of the Board of Revenue, dated 13th November 1871, No. 4,059, giving cover to an order* of Government, which clearly

* Dated 20th October 1871, No. 585, Financial Department.

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explains in what cases Unions are to be formed and House-tax imposed in them. The President will regulate his proposals accordingly and submit them in time for the orders of Government to admit of the formation of Unions from the commencement of the next official year.

9. STATEMENT I.-B., EXPENDITURE.—The total proposed Local Fund expenditure amounts to Rupees 2,27,820, and is detailed as follows:—

	RS.
Grant I.	2,10,370
Do. II.	6,400
Do. III.	10,360
Do. IV.	690
Total...	2,27,820

10. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In Statement II. the assets of the Road Fund are given as Rupees 2,33,830, inclusive of an additional appropriation of Rupees 36,930 which is the whole of the one-third Land Cess, and Rupees 1,500, the receipts from Avenues. It will be observed that the Road Fund has ample funds and therefore there is no necessity for the transfer of the whole or any portion of the General Fund to it. The Avenue proceeds should be credited to the latter Fund. The Board of Revenue have accordingly struck out these items.

11. On the expenditure side, the allotment for new works is shown as Rupees 91,280. This sum includes Rupees 4,000, being the cost of planting Avenue trees, which should be charged to the General and not to the Road Fund. The necessary alteration has been made in this office.

12. The share of the cost of the Public Works Department General Establishment chargeable to this district, is Rupees 46,290, of which Rupees 22,460 are debited to this Circle and the remainder, Rupees 23,830, to the other. This distribution appears to have been made in the ratio of the expenditure to be incurred in each Circle by the Public Works Department.

13. The Reserve, Rupees 23,383, has been incorrectly calculated on the total income of the Road Fund, instead of on the bare estimated receipts of the year. The correct amount has now been inserted.

14. An allotment of Rupees 100 is shown opposite to "(c) Charges in connection with Tolls and Ferries," which is out of place. This is intended for repairing sheds over two ferry boats as detailed in Statement II.-C. and should have been shown in Part II. of the Budget, and the assignment added to that of repairs of communications.

15. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains twelve items with an aggregate allotment of Rupees 91,280.

16. PART II., REPAIRS.—Part II. comprises eighteen items with a total assignment of Rupees 66,410. None of the items in this list or in Part I. seem to call for remark.

17. All the works entered in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 216, have been provided for in one or other of the Budgets. In the list appended to the Government Order, Financial Department, dated 21st July 1871, No. 301,

* Improving the salt road from Kattamavady to Aruntanghi
— Estimate, Rupees 2,610.

there is only one work* shown as belonging to this district. This work is provided for in this Circle Budget.

18. STATEMENT II.-B.—This statement is incomplete, and the Officiating President states that it is found difficult to ascertain exactly the amount which would fall to the share of each taluq. The Board of Revenue are at a loss to understand what real difficulty there can be in the matter, while the statement for the other Circle is rendered complete. The President will submit a revised statement with all possible expedition.

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19. GRANT II., EDUCATION.—This grant is made up of—

	RS.
1. Payment for inspection	1,780
2. Grant-in-aid	4,000
3. Miscellaneous	620
Total...	6,400

20. The first item, Rupees 1,780, includes a provision of Rupees 590 for the salaries, etc., of two additional Inspecting Schoolmasters proposed to be entertained for the Circle. The salaries proposed are Rupees 40 and 30, but that fixed in paragraph 6 of the Government Order, Educational Department, dated 18th October 1871, No. 314, is Rupees 35 for each Schoolmaster. The Board of Revenue recommend that the salaries now proposed may be equalized.

21. Of the second item, Rupees 4,000, Rupees 2,700 are for salary and Rupees 1,300 for results grants. These sums should, with reference to paragraph 6 *supra*, be met from the general funds.

22. The third item is for the rent of school-houses and for the purchase of furniture and books. The necessity for this provision is not apparent, as none of the existing schools are to be converted into Local Fund Schools. The item has therefore been disallowed.

23. GRANT III., SANITATION, ETC.—The total proposed expenditure under this head is Rupees 10,360, and consists of the following items:—

	RS.
1. Payment to Government for Vaccine Establishment	1,430
2. Sanitary Establishments and cleansing of tanks and wells	4,100
3. Miscellaneous	4,830
Total...	10,360

24. Of the second item, Rupees 4,100, Rupees 100 are, as per Statement IV.-B, for making sanitary arrangements during the celebration of festivals at Trivady, and Rupees 4,000 for clearing tanks and wells in the different parts of the Circle. The Sanitary Commissioner states that this provision may be accepted.

25. The third item, Rupees 4,830, consists of the contributions of Rupees 1,270 and Rs. 3,560 to the Civil Dispensaries at Combaconum and Mannargudy respectively, ordered in Government Order, Public Department, dated 17th April 1871, No. 491. The Officiating Inspector-General, Indian Medical Department, states that the ordinary expenses of the Civil Dispensaries in the district during 1870 amounted to Rupees 15,370, and that he was informed by the President that no provision had been made in his Budget for these Institutions. The Board of Revenue observe that this is not the case, as sufficient allotments are entered in both the Circle Budgets.

26. GRANT IV., MISCELLANEOUS.—This grant comprises the following items:—

	RS.
1. Controlling establishment at the Presidency... ..	230
2. Do. do. in the Collector's Office	300
3. Local Fund Board's establishment	160
Total...	690

27. The allotment for the first item has been revised with reference to the scale of establishment sanctioned for the Board of Revenue.

28. The second item is a moiety of the salaries of the two Local Fund Clerks attached to the Collector's Office, (one on Rupees 30 and the other on Rupees 20 a month) sanctioned* by the Board of Revenue, the other moiety being charged to the other Circle.

* In Proceedings, dated 12th July 1869, No. 4,973.

29. The third item is the salary of a Clerk proposed to be entertained for the Circle Board's Office on Rupees 20 a month. The sanction of Government is requested to this proposal.