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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	101	Press / Mis.
117-118		
Dated	29-1-	1872.

17/18

117-118

Not to be folded or roughly handled

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Proceedings of the Madras Government, Financial Department,
29th January 1872.

No. 117. Read the following Proceedings of the Board of Revenue, dated 6th January 1872, No. 49 :—

From the President Local Fund Boards, Coimbatore District, dated 30th October 1871, No. 11.

ABSTRACT.— Forwarding Local Fund Budget of the Northern Circle for 1872-73.

From the same Officer, dated 30th October 1871, No. 12.

ABSTRACT.—Forwarding Local Fund Budget of the Southern Circle for 1872-73.

From the same Officer, dated 13th November 1871, No. 16.

ABSTRACT.—Reporting on the particulars of the Educational expenditure entered in the Local Fund Budget of District.

From the same Officer, dated 6th November 1871, No. 14.

ABSTRACT.—Requesting Government sanction for the employment of two second class Hospital Assistants for the Southern Circle.

From the same Officer, dated 17th November 1871, No. 86.

ABSTRACT.—Remarking on the Local Fund Budget Estimates of the Northern and Southern Circles of the Coimbatore District, for the year 1872-73.

From the Sanitary Commissioner, dated 17th November 1871, No. 86.

THE Local Fund Budget Estimates of the Northern and Southern Circles of the Coimbatore District for 1872-73, received with the first two of the foregoing letters, are submitted for the orders of Government.

2. Some of the figures shown in these budgets have been altered in red ink, according to the Memoranda furnished with the President's third letter.

NORTHERN CIRCLE.

3. STATEMENT I.-A, REVENUES AND RECEIPTS.—The total Local Fund assets of the Circle are estimated at Rupees 1,18,670 as shown below:—

	RS.
1. Balances	3,590
2. Allotments from General Revenue	12,400
3. Rates and Taxes	99,830
4. Contributions, etc.	250
5. Endowments, etc.	2,350
6. Miscellaneous...	250
Total...	1,18,670

4. The balances shown in the current year's Budget as prepared by the Local Board have been brought forward, instead of such sums as are likely to remain unutilized at the close of the year. Comparing these figures with those of the budgets as revised by Government and the

Board it appears that the Union Fund balance must be struck out, and that Rupees 3,500 may safely be entered as a general balance. The Road Fund balance may stand.

5. The current year's grants from Provincial Funds have been entered in the budgets of both the Circles.

6. The cess on land is estimated at Rupees 93,550 which is Rupees 11,970 more than the current year's estimate. The increase is owing to the higher rate of cess to be collected during the first three months of the year.

7. A sum of Rupees 6,000 is entered against Tolls. This sum is Rupees 1,000 less than the current year's estimate. The decrease is due to the reduced rates of tolls leviable under the new Act.

8. A sum of Rupees 280 is entered as the expected receipts from House-tax. According to Statement III., Rupees 100 are to be levied for the support of a Vernacular school at Peria Agraharam, which, according to the report of the Director of Public Instruction for 1870-71, received a grant-in-aid of Rupees 86-10-8, and Rupees 180 for any new schools which may be hereafter established. The Board of Revenue have, as in the current year's Budget, disallowed the receipts in question, the grant-in-aid of Rupees 87 being met from the General Fund.

Statement I.-B, Expenditure.

The total proposed expenditure is estimated at Rs. 1,12,990, and is classified as follows:—

		Rs.
Grant	I.	97,310
Do.	II.	7,250
Do.	III.	7,390
Do.	IV.	1,040
	Total ...	1,12,990

9. Rupees 250 are entered as the contribution by the Coimbatore Municipality to meet a portion of the charges for Educational Inspection. The Neilgherry Circle is to contribute Rupees 480 for the same purpose.

The Receipts will thus be:—

	Rs.
Road Fund...	82,820
Endowment...	3,420
General	36,110
Total...	1,22,350

10. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure,—

Additional appropriation from the one-third Land Cess	Rs. 15,300
Avenue receipts.....	600

In Statement II., the total Road Fund receipts are given as Rupees 98,720, inclusive of the sums marginally noted. The 1st item appears to be expedient and necessary to meet the wants of the Road Fund. The 2nd item has been struck out of the statement, as it should be credited to General Funds.

11. The allotments for the share of the cost of Public Works Department, General Establishment, and for the Controlling Establishment at the Presidency chargeable to the Road Fund, having been incorrectly calculated, the correct sums have been entered in the Board's Office. They are as follow:—

		Total charge.	Road Fund charge.
		Rs.	Rs.
Public Works Department, General Establishment.	Northern Circle ...	12,140	12,050
	Southern do. ...	11,230	10,800
Controlling Establishment at the Presidency.	Northern do. ...	760	...
	Southern do. ...	630	...
Petty Establishment	Northern do. ...	2,370	...
	Southern do. ...	2,200	...

12. Statement II.-A, Part I., New Works.—Part I. contains four works with a total allotment of Rupees 13,580.

13. An estimate, amounting to Rupees 8,550, for the first work is now before the Board of Revenue. Its submission to Government is delayed for want of information regarding the item of compensation included in the estimate, which was called for in the Board's Official Memorandum, dated 12th October 1871, No. 1,351. The President will, without further delay, furnish the required information.

14. The 3rd is a fresh proposal, recommended by the Superintending Engineer. The plan and estimate amounting to Rupees 2,880, for the work, received with the Budget, are sanctioned and they will be returned to the President with these Proceedings.

15. The 4th is a sanctioned work and is one of those appearing in the list appended to the Government Order, Financial Department, dated 21st July 1871, No. 301.

16. Part II. comprises 13 items, with an aggregate assignment of Rupees 57,030, which provides for the maintenance of 635 miles of road. Some of the grants have been reduced and some raised, but the total is Rupees 880 less than that of the current year. Under the head "Sanitary and Miscellaneous," a provision of Rupees 1,000 is made for repairs of Chuttrums and of Rupees 500 for the maintenance of Avenues.

17. Statement II.-B.—The condition of Rule XXIX. has been complied with.

18. Grant II., Education.—Grant II. is made up of—

	Rs.
1. Payment for Inspection	3,580
2. Grants-in-aid	4,900
Total ...	8,480

19. The particulars of the 1st item are furnished in the margin of paragraph 2 of the President's letter, dated 13th November 1871, No. 16. The total cost of Inspection for the whole District *minus* the one-third to be provided from Provincial Funds is estimated at Rupees 7,170, which has been distributed between the two Circles in equal proportions. This distribution is not in accordance with paragraph 3 of the Government Order, Educational Department, dated 18th October 1871, No. 314, which rules that each Circle should have its own separate Inspecting Establishment. Of the staff of two Deputy-Inspectors and five Inspecting School-masters, the Board of Revenue propose the following distribution:—

Northern Circle.		Southern Circle.	
	Rs.		Rs.
1 Deputy-Inspector at Rupees 175 ...	2,100	1 Deputy-Inspector at Rs 100	1,200
Office allowance...	432	Office allowance...	432
Travelling do.	984	Travelling do.	984
	3,516		2,616
Two-thirds of this	2,344	Two-thirds of this is...	1,744
3 Inspecting School-masters at 35 Rs. each 105		1 Inspecting School-master on Rs. 35 420	
Batta for School-masters at 15 Rs. each 45		1 Do. on Rs. 30 360	
Contingent allowance for School-masters at 1½ Rs. each. 5		Batta... 360	
		Contingencies 40	
		—	1,180
155 × 12 =	1,860		2,924
	4,204		

Thus the cost of inspection chargeable to this Circle will be Rupees 4,200, and that chargeable to the other Circle Rupees 2,920. Towards the payment of Rupees 4,204, the Neilgherry Local and Municipal bodies are to contribute Rupees 480, which has been inserted in Statement I.-A. and the Coimbatore Municipality Rupees 250.

20. The 2nd item (Rupees 4,900) is made up of Rupees 250, salary grants and Rs. 4,650, results grants. Of the former, Rupees 80 is the grant for the School at Peria Agraharum and Rupees 170 for any new Schools which may be hereafter established. The last mentioned sum has been disallowed.

21. The provision on account of Results grants is Rupees 4,650, which is 35 per cent. in excess of the current year's allotment.

22. GRANT III., SANITATION, ETC.—Grant III. comprises the following items:—

	RS.
1. Hospitals and Dispensaries...	1,000
2. Payment to Government for Vaccine Establishment	1,500
3. Sanitary Establishment, etc.	2,500
4. Markets	150
5. Choultries	2,240
Total ...	7,390

23. The 1st item (Rupees 1,000) is apparently intended as a contribution to the Municipality for the Civil Dispensary at Coimbatore and should not have been shown in Statement IV. The sum fixed by Government for the current year is Rupees 1,200, in lieu of Rupees 700 proposed by the Circle Board. In the absence of any information as to whether the present provision has been made in consultation with the Municipal Commission, the Board have inserted the sum of Rupees 1,200 under "(g) Miscellaneous."

24. The particulars of the 2nd item (Vaccine Establishment) are given in paragraph 11 of the President's first letter. The total cost of the Establishment for the whole District is estimated as Rupees 3,024, which has been divided equally between the two Circles. The sum provided in the current year's Medical Budget is Rupees 3,236, while that shown in the Statement obtained from the Government Office is Rupees 2,747.

25. The 3rd item (Rupees 2,500) appears from Statement IV.-B. to be the contribution to Sanitary Associations in the five taluqs of the Circle at Rupees 500 each. The Sanitary Commissioner thinks that the provision made in both the Budgets for Sanitary purposes is adequate.

26. The 4th item is the cost of the Establishment for looking after the conservancy of the market at Mettoopollium.

27. The details of the 5th item are given in Statements IV. and IV.-A. The receipts of the Choultries are estimated at Rupees 3,270 and the expenditure at Rupees 2,240, leaving a balance of Rupees 1,030.

28. GRANT IV. MISCELLANEOUS.—Of the three items under Grant IV., the first two have been altered in this Office. The second is the salary of the Clerk employed in the Collector's Office for the whole year. It should have been apportioned between the two Circles.

29. An abstract of the Budget Estimates as modified by the Board is as follows:—

Receipts.			Charges.			
		RS.			RS.	RS.
Road Fund		82,820	Grant I ...	Road Fund... ...	95,390	
Union Fund		...		Endowment Fund.	...	
Endowment Fund		3,420		General Fund ...	1,600	
General Fund		36,110				96,990
			Do. II...	Union Fund ...	...	
Road Fund.				General Fund ...	8,930	
						8,930
Receipts	82,820		Do. III..	Endowment Fund.	2,390	
Additional appropriation ...	15,300			General Fund ...	5,200	
						7,590
Total...	98,120		Do. IV..	Road Fund... ...	760	
				General Fund ..	190	
						950
						1,14,460
			General Reserve		...	3,260
			Balances.			
			Road Fund	1,970		
			Endowment Fund ...	1,030		
			General Fund	1,630		
						4,630
Total...	1,22,350		Total...		...	1,22,350

SOUTHERN CIRCLE.

30. STATEMENT I.-A, REVENUES AND RECEIPTS.—The total Local Fund assets are made up as follows:—

	RS.
1. Balances.....	5,290
2. Allotments from General Revenue.	8,800
3. Rates and taxes...	1,04,380
4. Fees in Schools, etc.....	120
5. Endowments, etc...	5,220
6. Miscellaneous	560
Total...	1,24,370

31. The remarks made above as regards the balances of the Northern Circle apply to this Budget also. They will be corrected as follows:—

	RS.
Road Fund	1,000
Union	3,270
Endowment	550
General...	1,500
Total...	6,320

32. The cess on land is Rupees 1,03,440 against Rupees 88,380 the estimate of the current year.

33. Nothing is entered against tolls, because the Circle Board are of opinion that none should be levied for the present.

34. The sum of Rupees 1,460 shown against (a) Educational, appears from Statement III. to be the grants from Provincial Funds for the Schools at the under-mentioned places:—

	Rs.
Kangayem	1,000
Sulur	220
Kattar Teroomalnaicken polliem ...	240
Total...	1,460

In the remark column of the Statement, it is observed that the first two items represent the lump grants for 1871-72 and 1872-73 calculated on the average cess collections for the past three years and that the third item is the salary grant for the two years. For the school at Kangayem, the Government have provided in the current year's Budget a sum of Rupees 1,650, the salary grant drawn by it in 1870. The same amount should be inserted in the present Budget. The Board have admitted the sum of Rupees 220 claimed on account of the Sulur School, which appears from the Director's reports for 1869-70 and 1870-71 to be of the middle class. The salary grant of Rupees 240 claimed on account of Teroomalnaicken polliem School has been disallowed by the Board, as the institution is of the lower class and as such the grant should be paid from the Union Fund supplemented from General Funds. The amount of the Government grant for schools is thus Rupees 1,870.

35. Statement I.-B, Expenditure.—The receipts from School fees are trebled because the Local Board have resolved to charge three times the present amount. The total proposed expenditure of the year is classified as follows:—

	Rs.
Grant I.	89,970
Do. II.	12,270
Do. III.	9,980
Do. IV.	680
Total...	1,12,900

36. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—According to Statement II., the assets of the Road Fund are Rupees 93,770, inclusive of an additional appropriation of Rupees 12,890 from the one-third Land Cess and Rupees 480 from Avenues. The former provision is unnecessarily large and has been reduced to Rupees 10,000. The latter has been struck out.

Share of the cost of Public Works Department Supervision. Controlling Establishment at the Presidency.

37. The allotments for the items noted in the margin have been altered with reference to paragraph 10 of these Proceedings.

38. The Reserve should be Rupees 8,730.

39. Statement II.-A, Part I., New Works.—Part I. contains two Road Fund works with an aggregate allotment of Rupees 12,310, and an Educational work viz., a School house at Kangayem, with an allotment of Rupees 2,000 to be met from Union Funds.

Proceedings of the Madras Government, Financial Department, 29th January 1872.

40. Part II., Repairs.—Part II. comprises twelve items with a total assignment of Rupees 50,940, which is intended for the maintenance of 652 miles of road, and a provision of Rupees 1,500 for repairing Chuttrums etc., and maintaining avenues. Two fresh allotments have been proposed for roads and the other alterations made in this part of the Budget are clearly explained in paragraph 2 of the Vice-President's letter, dated 3rd October 1871, No. 81. The total of the maintenance allowance for roads in the current year's Budget is Rupees 54,210, which is Rupees 3,270 in excess of the present estimate.

41. Statement II.-B.—This Statement shows that the condition laid down in No. XXIX. of the Local Fund Rules has been observed.

42. Grant II., Education.—This grant consists of—

	Rs.
1. Payment for inspection	3,580
2. Union Schools	780
3. Salary grants	240
4. Results do.	8,500
Total...	13,100

43. The allotment for the 1st item has been reduced to Rupees 2,920 with reference to paragraph 18 *supra*.

44. The particulars of the second charge are given in Statements III. and III.-A. The receipts of the Union Fund are entered as Rupees 4,140, which must be altered to Rupees 4,550 and the expenditure, inclusive of an allotment of Rupees 2,000 for the erection of a building for the school at Kangayem, as Rupees 3,020, leaving a balance of Rupees 1,530.

45. The 3rd item (Salary grants) as remarked above should be paid from General Funds.

46. The allotment for the fourth item (Rupees 8,500) has been made at the suggestion of the Deputy Inspector of Schools. It is Rupees 1,600 more than the current year's provision.

47. Grant III., Sanitation, etc.—Grant III. is made up of—

	Rs.
1. Hospitals and Dispensaries	3,250
2. Payment to Government for Vaccine Establishment.	1,500
3. Sanitary Establishment, etc.	2,500
4. Markets	280
5. Choultries	2,450
Total...	9,980

48. Of the 1st item (Rupees 3,250), Rupees 2,044 are, as per Statements IV. and IV.-A, for charges to be incurred at the Pollachy Dispensary and Rupees 1,200 for the salaries of two 2nd Class Hospital Assistants at 50 Rupees each, who are to be located at Caroor and Dharapuram with supplies of medicines to afford medical relief in that part of the Circle. The latter charge should not be shown in Statement IV. The sanction of Government is requested for the employment of the Hospital Assistants from 1st April 1872.

49. The 3rd item is, as per Statement IV.-B., a contribution to the Sanitary Associations in the five Taluqs comprised in the Circle at 500 Rupees each.

50. The particulars of the 4th and 5th items are given in Statements IV. and IV. A. They call for no remark.

51. Grant IV., Miscellaneous.—The allotment for the 1st item under Grant IV. has been corrected in this Office, and the sum chargeable to this Circle on account of the Clerk in the Collector's Office has been inserted.

32. The cess on land is Rupees 1,03,440 against Rupees 88,380 the estimate of the current year.

33. Nothing is entered against tolls, because the Circle Board are of opinion that none should be levied for the present.

34. The sum of Rupees 1,460 shown against (a) Educational, appears from Statement III. to be the grants from Provincial Funds for the Schools at the under-mentioned places:—

	Rs.
Kangayem	1,000
Sulur	220
Kattar Teroomalnaicken polliem ...	240
Total...	1,460

In the remark column of the Statement, it is observed that the first two items represent the lump grants for 1871-72 and 1872-73 calculated on the average cess collections for the past three years and that the third item is the salary grant for the two years. For the school at Kangayem, the Government have provided in the current year's Budget a sum of Rupees 1,650, the salary grant drawn by it in 1870. The same amount should be inserted in the present Budget. The Board have admitted the sum of Rupees 220 claimed on account of the Sulur School, which appears from the Director's reports for 1869-70 and 1870-71 to be of the middle class. The salary grant of Rupees 240 claimed on account of Teroomalnaicken polliem School has been disallowed by the Board, as the institution is of the lower class and as such the grant should be paid from the Union Fund supplemented from General Funds. The amount of the Government grant for schools is thus Rupees 1,870.

35. Statement I.-B, Expenditure.—The receipts from School fees are trebled because the Local Board have resolved to charge three times the present amount. The total proposed expenditure of the year is classified as follows:—

	Rs.
Grant I.	89,970
Do. II.	12,270
Do. III.	9,980
Do. IV.	680
Total...	1,12,900

36. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—According to Statement II., the assets of the Road Fund are Rupees 93,770, inclusive of an additional appropriation of Rupees 12,890 from the one-third Land Cess and Rupees 480 from Avenues. The former provision is unnecessarily large and has been reduced to Rupees 10,000. The latter has been struck out.

Share of the cost of Public Works Department Supervision. Controlling Establishment at the Presidency.

37. The allotments for the items noted in the margin have been altered with reference to paragraph 10 of these Proceedings.

38. The Reserve should be Rupees 8,730.

39. Statement II.-A, Part I., New Works.—Part I. contains two Road Fund works with an aggregate allotment of Rupees 12,310, and an Educational work viz., a School house at Kangayem, with an allotment of Rupees 2,000 to be met from Union Funds.

Proceedings of the Madras Government, Financial Department, 29th January 1872.

40. Part II., Repairs.—Part II. comprises twelve items with a total assignment of Rupees 50,940, which is intended for the maintenance of 652 miles of road, and a provision of Rupees 1,500 for repairing Chuttrums etc., and maintaining avenues. Two fresh allotments have been proposed for roads and the other alterations made in this part of the Budget are clearly explained in paragraph 2 of the Vice-President's letter, dated 3rd October 1871, No. 81. The total of the maintenance allowance for roads in the current year's Budget is Rupees 54,210, which is Rupees 3,270 in excess of the present estimate.

41. Statement II.-B.—This Statement shows that the condition laid down in No. XXIX. of the Local Fund Rules has been observed.

42. Grant II., Education.—This grant consists of—

	Rs.
1. Payment for inspection	3,580
2. Union Schools	780
3. Salary grants	240
4. Results do.	8,500
Total...	13,100

43. The allotment for the 1st item has been reduced to Rupees 2,920 with reference to paragraph 18 *supra*.

44. The particulars of the second charge are given in Statements III. and III.-A. The receipts of the Union Fund are entered as Rupees 4,140, which must be altered to Rupees 4,550 and the expenditure, inclusive of an allotment of Rupees 2,000 for the erection of a building for the school at Kangayem, as Rupees 3,020, leaving a balance of Rupees 1,530.

45. The 3rd item (Salary grants) as remarked above should be paid from General Funds.

46. The allotment for the fourth item (Rupees 8,500) has been made at the suggestion of the Deputy Inspector of Schools. It is Rupees 1,600 more than the current year's provision.

47. Grant III., Sanitation, etc.—Grant III. is made up of—

	Rs.
1. Hospitals and Dispensaries	3,250
2. Payment to Government for Vaccine Establishment.	1,500
3. Sanitary Establishment, etc.	2,500
4. Markets	280
5. Choultries	2,450
Total...	9,980

48. Of the 1st item (Rupees 3,250), Rupees 2,044 are, as per Statements IV. and IV.-A, for charges to be incurred at the Pollachy Dispensary and Rupees 1,200 for the salaries of two 2nd Class Hospital Assistants at 50 Rupees each, who are to be located at Caroor and Dharapuram with supplies of medicines to afford medical relief in that part of the Circle. The latter charge should not be shown in Statement IV. The sanction of Government is requested for the employment of the Hospital Assistants from 1st April 1872.

49. The 3rd item is, as per Statement IV.-B., a contribution to the Sanitary Associations in the five Taluqs comprised in the Circle at 500 Rupees each.

50. The particulars of the 4th and 5th items are given in Statements IV. and IV. A. They call for no remark.

51. Grant IV., Miscellaneous.—The allotment for the 1st item under Grant IV. has been corrected in this Office, and the sum chargeable to this Circle on account of the Clerk in the Collector's Office has been inserted.

52. The Budget Estimates as revised by the Board will stand thus :—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	78,280	Grant I. ...	Road Fund... ...	85,720	
Union Fund	6,200		Union Fund ...	2,000	
Endowment Fund	4,810		Endowment Fund.	...	
General Fund	36,520		General Fund ...	1,950	
					89,670
Road Fund.		Do. II...	Union Fund ...	900	
			General Fund ...	11,540	
					12,440
Receipts 78,280		Do. III..	Endowment Fund.	2,730	
Additional appropriation ... 10,000			General Fund ...	7,250	
					9,980
Total... 88,280		Do. IV..	Road Fund... ...	630	
			General Fund ...	260	
					890
					1,12,980
		General Reserve		...	3,500
		Balances.			
		Road Fund	1,930		
		Union Fund	3,300		
		Endowment Fund ...	2,080		
		General Fund	2,020		
				...	9,330
Total...	1,25,810		Total...	...	1,25,810

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 118.

ORDER THEREON, 29th January 1872, No. 101.

With the foregoing Proceedings the Board of Revenue submit the Local Fund Budget Estimates for 1872-73 of the North and South Coimbatore Circles.

2. The Provincial grants as revised in G. O., 15th January 1872, No. 30, and the probable charges for Public Works Department Supervision, to be inserted in the Budgets are as follow :—

	Grant.	Charge.
	RS.	RS.
North Coimbatore	10,190	16,790
South Coimbatore	10,050	15,540

3. The estimated cost of the new scale of subordinate Educational Inspectorate is Rupees 7,120. The Board of Revenue propose to divide the staff allowing the present Deputy Inspector on Rupees 175 and three Inspecting Schoolmasters to the North Circle, and the new Deputy Inspector and two Inspecting Schoolmasters to the Southern Circle, the charges thus arrived at being for North Coimbatore Rupees 4,200, and for South Coimbatore Rupees 2,920. The more highly-paid Deputy

Inspector should clearly have charge of North Coimbatore, as the Neilgherries will also form part of the Northern Deputy's range, but the Government observe that the results' grants system is much more extended in the South Circle and a third Inspecting Schoolmaster is perhaps more required there. A separate Inspecting Schoolmaster has been provided for by the Neilgherry Local Board. The Government do not interfere with the allotments pending an expression of opinion by the Local Boards of the District.

4. The petty establishment charge has been correctly apportioned with reference to the whole allotments for public works. Proposals for dividing the establishment should be called for.

5. For vaccination, Rupees 3,000 equally divided have been allotted. As shown in G. O., 28th November 1871, No. 713, the share of the Northern Circle should be less than half, but as it will receive from the Neilgherry Local Funds a contribution of Rupees 120 for vaccine superintendence, the net charge on the fund will be nearly what it ought to be with reference to population.

6. NORTH COIMBATORE.—By the inclusion of the revised Provincial grant and the contributions from the Neilgherry Local Fund, the receipts of this circle are raised to Rupees 1,26,230. The Board of Revenue have rightly struck out the house-tax. The Local Board should have their attention drawn without delay to the inquiry whether some unions ought not to be formed under Rule XI. Union Budgets can be sent in hereafter.

7. The unappropriated balances of the Road Fund admit of the inclusion of the revised charge for Public Works Department Establishment without much derangement of the Budget. The corrected figures are entered in Statement II., the result being to reduce the Road Fund balance to Rupees 1,150. Grant I., Public Works, is Rupees 1,01,640.

8. The Government have nothing to add to the Revenue Board's remark as to Grants II. and III. which are passed as Rupees 8,930 and Rupees 7,590.

9. Grant IV. must be raised to Rupees 1,060 to provide for the Accountant-General's Establishment at the Presidency. It would have been more correct to have apportioned the cost of the Collector's Clerk with reference to the assets, but it makes little difference and the sum is small.

10. The Budget as revised is as follows :—

RECEIPTS.

	RS.
Balance	7,070
Allotments, &c.	16,340
Rate and Taxes	99,550
Contributions	670
Endowments	2,350
Miscellaneous	250
Total ...	1,26,230

EXPENDITURE.

	Rs.
Grant I.	1,01,640
Do. II.	8,930
Do. III.	7,590
Do. IV.	1,060
	1,19,220
Balances—	
Road Fund	1,150
Endowment Fund	1,030
General	4,830
	7,010
Total	1,26,230

11. SOUTH COIMBATORE.—Among the receipts of this circle credit has been taken for a grant of Rupees 220 to the Suloor Rate School, which is of the middle class. In 1868-69 this school received a salary grant from Government of Rupees 616, but it was not aided in 1869-70 nor in 1870-71. The Government presume that the grants originally given lapsed. The principle on which Government proceed with regard to Rate Schools of the middle class transferred to Local Boards is that existing aid only shall be continued, and as it appears that the Soolur School is unaided, the grant will for the present be struck out of the Budget. The Director of Public Instruction will report on the question of aiding the school. There was a Rate School at Pulladum, but it appears to have been closed in 1869-70. This school might perhaps be resuscitated as a Union School. The Local Board should submit proposals for the formation of more unions in the circle.

12. The receipts of the Local Fund will be Rupees 1,29,970. The markets at Palludan and Pollachy are treated as endowed institutions, but it is doubtful whether this is correct. If not, the balances should be added to the general fund in Statement I.-A and B.

	Rs.
Balance	1,000
Two-thirds cess	68,960
Additional appropriation	10,000
Allotments, &c.	12,700
Total	92,660

	Rs.
New works	12,310
Repairs	50,940
Establishment	17,950
Tools and Plant	630
Reserve	9,170
	91,000
Balance	1,660
Total	92,660

13. The Road Fund assets need no modification of the additional appropriation, and the receipts and charges will be as shown in the margin, the balance being Rupees 1,660. Grant I. is Rupees 94,430.

14. Grants II. and III. need no remark, and are passed at Rupees 12,440 and Rupees 9,980. Grant IV. is raised to Rupees 1,010.

15. The Budget, as revised by Government, is as follows:—

RECEIPTS.

	Rs.
Balance	6,320
Allotment, &c.	14,830
Rates and Taxes	1,04,380
Fees	120
Endowments	3,760
Miscellaneous	560
Total	1,29,970

Proceedings of the Madras Government, Financial Department,
29th January 1872.

EXPENDITURE.

	Rs.
Grant I.	94,430
,, II.	12,440
,, III.	9,980
,, IV.	1,010
	1,17,860
Balances—	
Road Fund	1,660
Union ,,	1,430
Endowment Fund	820
General ,,	8,200
	12,110
Total	1,29,970

16. The Government do not know how the Revenue Board arrived at the balances of Union and Endowment Funds and the "general reserve" brought forward by them. The total balance to credit and not the net balance in Statements III. and IV. are to be shown in Statement I.-B, and the receipts credited in Statements II., III., and IV. being added together (Rupees 1,01,800) 10 per cent. on the remaining receipts or Rupees 1,820 is to be the general reserve. There is not much use in separating this from the general balance unallotted. It was merely intended that the general fund unallotted should be at least 10 per cent. of the unappropriated general receipts as above calculated.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

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

Exd. J. Wright.

Govt. of Madras

FINANCIAL.

To

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

Dated January, 29th.

Read.

Encl.

G. O., 29th January 1872, No. 101.

JANUARY.
Nos. 117-118.

Reviewing the Local Fund Budgets of the North and South Coimbatore Circles for 1872-73.

S. Coimbatore

I

I.—Budget Estimate of the Local Fund of the Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.	Actuals, 1870-71.
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	2650			
(b) Union Funds	..			
(c) Endowment Funds	920			
(d) General	3500	7070		
2.—Allotments from General Revenue—				
(a) Provincial Funds ... ... ~~16490~~	10190			
(b) Special Funds—	6150	16340		
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	93550			
(b) Tolls	..			
(c) House Tax	..	93550		
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities	620			
(a) From Local Fund Coimbatore Dist. for ...	300			
P.	250	670		
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.		2350		
(d) Miscellaneous				
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—		250		
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total...		126230		

No 101/72.

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	13580	—				
Educational				13,580		
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	55630	1400	57030			
Educational						
Sanitary and Miscellaneous	500	1000	1500	58630		
Total...	69710	2400				
(c) Establishment—						
Cost of General Establishment, Public Works Department			560			
Public Works Department, Petty Establishment			17600			
(d) Tools and Plant				3		
(e) Contingencies			2370	19980		
(f) Road Fund Reserve				720		
(g) Contributions to other Circles or Municipalities for Public Works				100		
To				9550		
for				9		
Total Grant I...				102460		
GRANT II.—*Education.*						
(a) Payment for Inspection						
(b) Training Schools—						
Salaries				4200		
Stipends of Students				"		
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries						
Servants						
Miscellaneous				"		
(d) Grants-in-aid—						
Salary grants						
Results grants				4730		
(e) Miscellaneous—						
Contributions to other Circles, etc.						
To				"		
for						
Total Grant II...				8930		

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		"		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...		1500		
(b) Vaccination—				
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		2500		
(e) Markets—		150		
Establishments				
Contingencies...				
(f) Choultries—		2240		
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary ... ... RS. 1200		1200		
Etc. etc. ...				
Total Grant III...		7590		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		490		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board.		600		
Etc. etc.				
Total Grant IV...		1090		
Grand Total Expenditure...		120470		
BALANCES—				
(a) Road Fund	2360			
(b) Union Funds	1080	5810		
(c) Endowment Funds				
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	4780	670		
Total...		126,230		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		1000		
2. Two-thirds of the collections of Land Cess within the year		68,960		
3. Additional appropriation from the Land Cess by the Local Fund Board		10,000		
4. Grants from Government—				
(a) Provincial Funds	10,050			
(b) Special Funds	2650	12,700		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		92,660		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
			Rs.	Rs.	Rs.	Rs.
1. New Works ...	Rs. 12310	Rs.		12310		
2. Repairs ...	49730	1210		50,940		
	62,040	1210				
3. Establishment—						
(a) Petty establishment			2200			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			1560			
(c) Charges in connection with Tolls and Ferries			2			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			730			
(e) Contingencies			100	18,500		
4. Tools and Plant				630		
5. Contributions from the Road Fund ...						
6. Reserve at 10 per cent. of receipts ...				9170		
Total...				91,710		
Balance...				950		
Grand Total...				92,660		

II.—Estimate of Receipts and Expenditure of the Road Fund of the A. Land. Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		2452		
2. Two-thirds of the collections of Land Cess within the year		62,370		
3. Additional appropriation from the Land Cess by the Local Fund Board		15,300		
4. Grants from Government—				
(a) Provincial Funds	19190	15740		
(b) Special Funds	3550			
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls		6000		
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		102,060		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
			Rs.	Rs.	Rs.	Rs.
1. New Works ...	Rs. 13520	Rs.		13520		
2. Repairs ...	55830	1400		57230		
	69210					
3. Establishment—						
(a) Petty establishment			2370			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			1740			
(c) Charges in connection with Tolls and Ferries			1850			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			79			
(e) Contingencies			100	20850		
4. Tools and Plant				1350		
5. Contributions from the Road Fund ...				5730		
6. Reserve at 10 per cent. of receipts ...				9552		
Total...				102720		
Balance...				660		
Grand Total...				102060		

B.—*Expenditure.*

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I.—*Public Works.*						
(a) New Works—						
Communications ...	12310		13580			
Educational	13580					
Sanitary and Miscellaneous	2000			14310		
(b) Repairs—	49730	1210	50940			
Communications ...	~~50730~~					
Educational	—					
Sanitary and Miscellaneous	500	1000	1500	52440		
Total...	64540	2210				
(c) Establishment—			250			
Cost of General Establishment, Public Works Department			16300	150		
Public Works Department, Petty Establishment			2200	18500		
(d) Tools and Plant				670		
(e) Contingencies				100		
(f) Road Fund Reserve				9170		
(g) Contributions to other Circles or Municipalities for Public Works				"		
To for						
Total Grant I...				95140		
Grant II.—*Education.*						
(a) Payment for Inspection				2920		
(b) Training Schools—				"		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—				780		
Salaries						
Servants						
Miscellaneous						
(d) Grants-in-aid—				8740		
Salary grants						
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...				"		
To for						
Total Grant II...				12440		

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B.—*Expenditure.*—(Continued.)

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
	Rs.	Rs.	Rs.	Rs.
Grant III.—*Sanitation, Medical Services and Public and Charitable Institutions.*				
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates		3250		
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination—		1500		
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells				
(e) Markets—		2500		
Establishments		280		
Contingencies...				
(f) Choultries—		2480		
Establishments				
Contingencies		"		
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary				
Etc. etc. ...				
Total Grant III...		7730		
Grant IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		500		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board.				
Etc. etc.		530		
Total Grant IV...		1030		
Grand Total Expenditure...		118640	590	
Balances—				
(a) Road Fund				
(b) Union Funds			960	
(c) Endowment Funds		2590	2570	
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.			820	
			7030	
Total...		11990		

II

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 6th January 1872.

Order thereon 29 Jany 72 No. 101.

With the foregoing Proceedings the Board of Revenue submit the local fund budget estimates for 1872-3 of the N. and S. Coimbatore circles.

2. The provincial grants ~~cost the charges for P. W. D. supervision~~, as revised in G. O. 15th January 1872 No. 30, and to be inserted in the budgets are as follows.

	grant.	Charge.
N. Coimbatore	10,190	16,720.
S. Coimbatore	10,050	15,540.

The probable charges for P. W. D. supervision,

S. Coimbatore

1.—Budget Estimate of the Local Fund of the ~~official~~ Circle, Coimbatore District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73.		Estimate, 1871-72.	Actuals, 1870-71.
	Detail (Minor Heads.)	Total (Major Heads).		
	Rs.	Rs.	Rs.	Rs.
1.—Balances—				
(a) Road Fund	1000			
(b) Union Funds	2210			
(c) Endowment Funds	750			
(d) General	1500	6320		
2.—Allotments from General Revenue—				
(a) Provincial Funds	10,050	11700		
(b) Special Funds—		1650		
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land				
(b) Tolls				
(c) House Tax				
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From ... for ...				
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
From ... for ... Etc. ... etc. ...	Rs.			
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...				

3. The estimated cost of the new scale of subordinate educational inspectorate is Rs: 7[illegible]2[illegible]0. The Board of Revenue propose to devide the staff allowing the present Dy. Inspector on Rs: 175, & three inspecting schoolmasters to the N. Circle & the new Dy. Inspector & 2 Inspecting Schoolmasters to the Southern Circle, the charges thus arrived at being for N. Coimbatore Rs: 4200 & for S. Coimbatore Rs: 2920. The more highly paid Dy. Inspector should clearly have charge of N. Coimbatore, as the Nilgherries will also form part of the Northern Deputy's range, but the Govt. observe that the results grants system is much more extended in the S. circle & a third Inspecting schoolmaster perhaps more

more required there. A separate Inspecting Schoolmaster has been provided for by the Nilgherry local board. The Govt. do not interfere with the allotments pending an expression of opinion by the local boards of the District.

4. The petty establishment charge has been correctly apportioned with reference to the whole allotments for public works. Proposals for dividing the establishment should be called for.

5. For vaccination Rs: 3000 equally divided have been allotted. as shown in G.O. 28th Novr 1871 No 713, the share of the Northern circle should be less than half, but as it will receive from the Nilgherry local funds a contribution of

Rupees

Rupees 120 for Vaccine Superintendence, the net charge on the fund will be nearly what it ought to be with reference to population.

6. N. Coimbatore. By the inclusion of the revised provincial grant & the contributions from the Nilgherry local fund, the receipts of this circle are raised to Rs: 1,26,230. The Board of Revenue have rightly struck out the house tax. The local board should have their attention drawn without delay to the enquiry whether some unions ought not to be formed ~~above~~ under rule XI. Union budgets can be sent in hereafter.

7. The unappropriated balances of the road fund admit of the inclusion of the revised charge for P.W.D Establishment-

13 3

establishment without much derangement of the budget. The corrected figures are entered in statement II. the result being to reduce the road fund balance to Rs. ~~1,40,~~ 1150. Grand I Public works is Rs. ~~1,01,720~~ 1,01,640

8. The Govt. have nothing to add to the Revenue Board's remark as to grants II and III which are passed as Rs: 8930 & Rs: 7590.

9. Grant IV must be raised to Rs: 1060 to provide for the Accountant General's establishment at the Presidency. It would have been more correct to have apportioned the cost of the collectors clerk with reference to the assets, but it makes little difference & the sum is small.

10. The budget as revised

revised is as follows:

Receipts

Balance	7070.
Allotments &c.	16340.
Rate & taxes	99,550.
Contributions	670.
Endowments	2350.
Miscellaneous	250.
	1,26,230.

Expenditure.

Grant I	1,01,440.
Grant II	8,930.
Grant III	7,590.
Grant IV	1,060.
	1,19,220.

Balances

Road fund	1150.
Endowment fund	1030.
General	4,830.
	7010.
	1,26,230

11. S. Coimbatore - Among the receipts of this circle credit has been taken for a grant of Rs. 220 to the Sulur Rate school, which is of the middle class. In 1868-9 this school received a salary grant from Govt. of Rs. 616, but it was not aided in 1869-70 nor in 1870-1. The Govt. presume that

IV 4

that the grants originally given lapsed. The principle on which Govt. proceed with regard to rate schools of the middle class transferred to local boards is that existing aid only shall be continued, and as it appears that the Sulur school is unaided, the grant will for the present be struck out. The D. P. I. will report on the question of aiding the school. There was a rate school at Pulladum but it appears to have been closed in 1869-70. This school might perhaps be resuscitated as a union school. The local board should submit proposals for the formation of more unions in the circle.

12 The receipts of the local fund will be Rs. 129970.

The

revised is as follows:

Receipts

Balance	7070.
Allotments &c.	16340.
Rate & taxes	99,550.
Contributions	670.
Endowments	2350.
Miscellaneous	250.
	1,26,230.

Expenditure.

Grant I	1,01,440.
Grant II	8,930.
Grant III	7,390.
Grant IV	1,060.
	1,19,220.

Balances

Road fund	150.
Endowment fund	1030.
General	4830.
	7010.
	1,26,230

11. S. Coimbatore - Among the receipts of this circle credit has been taken for a grant of Rs. 220 to the Sulur Rate school, which is of the middle class. In 1868-9 this school received a salary grant from Govt. of Rs. 616, but it was not aided in 1869-70 nor in 1870-1. The Govt. presume that

that the grants originally given have lapsed. The principle on which Govt. proceed with regard to rate schools of the middle class transferred to local boards is that existing aid only shall be continued, and as it appears that the Sulur school is unaided, the grant will for the present be struck out. The D. P. I. will report on the question of aiding the school. There was a rate school at Palladum but it appears to have been closed in 1869-70. This school might perhaps be resuscitated as a union school. The local board should submit proposals for the formation of more unions in the circle.

12 The receipts of the local fund will be Rs. 129,970.

The

The markets at Palladam & Pollachy are treated as endowed institutions, but it is doubtful whether this is correct. If not, the balances should be added to the general fund in Statement I A & B.

13. The road fund assets need no modification of the additional appropriation & the receipts and charges will be as shown in the margin, the balance being Rs: ~~700~~ 1660. Grant I is Rs: ~~94,430~~ ~~90,390~~

Balance ____ 1000.
2/3 c/s ____ 68960.
Additional appn. 10,000.
Allotments &c. 12,700
~~92,660~~

New works ____ 12310.
Repairs ____ 50940.
Establishment ~~14,101~~ 17950
Tools & Plant ____ 630.
Reserve ____ 9170
~~91760~~ 91,000
Balance ~~900~~ 1660
92660.

14. Grants II & III need no remark & are placed at Rs: 12,440 & Rs: 9980. Grant IV is raised to Rs: 1010.

15. The budget as revised by Govt. is as follows.

Receipts.

Balance	6320.
Allotments &c.	14830.
Rates & taxes	104,380.
Fees	120.
Endowments	3760.
Miscellaneous	560.
	1,29,970

Expenditure

Expenditure	~~94,430~~ ~~90,390~~.
Grant I	12,440.
Grant II	9,980.
Grant III	1,010.
Grant IV	~~118,860~~.
	7,860
Balance Road Fund	1660 ~~900~~
Union Fund	1430
Endowment Fund	820 12,110
General	8800. ~~1,150~~.
	1,29,970

16. The Govt. do not know how the Revenue Board arrived at the balances of unions and endowment funds & the general brought forward by them. The total balance to credit & not the net balance in Statements III & IV are to be shown in Statement I B, & the receipts credited in ~~the is~~ Statements II III & IV being added together (Rs: 101,800) ten per cent on the remaining receipts or Rs: 1820 is to be the General reserve. There is not much use

use in separating this from the general balance unallotted. It was merely intended that the general fund unallotted should be at least 10 per cent of the unappropriated general receipts as above calculated.

H.S.

The Rev. Dept 11
" Board of Rev 11
" Coll. of Customs 6
" Acct Genl 6
" P. M. Dept 21
" Insp Genl Rev. Dept 6
" Dir. Pub. Instr. 9
" Surv Comm. 6

100 of what is in type 70

Govt. of {1872} Madras.

Jail

To

The Board of Revr.
&c.

Dated 29 Jany } 1872, No. 101
Recd. }

Nos. 117-118.

Reviewing the Local Fund Budgets of the North & South Coimbatore Circles for 1872-73.

P.S.J. wants