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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 108 Press Mis.

126-128.

Dated 29-1- 18 72.

16/5

126-128

Not to be folded or roughly handled

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

Read the following papers:—

No. 126. Proceedings of the Board of Revenue, dated 30th December 1871, No. 5142.

From the President of the Local Fund Boards, Chingleput District, dated 28th November 1871, No. 507.

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

From the same officer, dated 14th December 1871, No. 607.

ABSTRACT—Forwards the Local Fund Budget of the Chingleput Circle for 1872-73.

From the Sanitary Commissioner for Madras, dated 4th December 1871, No. 1,772.

ABSTRACT.—Reports the sums allotted for Sanitary Expenditure in the Sydapet Local Fund Circle for 1872-73.

From the same officer, dated 21st December 1871, No. 1,964.

ABSTRACT—Remarks on the Local Fund Budget Estimates of the Chingleput Circle for 1872-73.

THE Budget Estimates of the Sydapett and Chingleput Circles for 1872-73 will be submitted for the orders of Government.

SYDAPETT.

2. RECEIPTS.—The balances shown in the current year's budget have been entered. The President should have inserted such balances as he had reason to expect (at the time he framed the estimate) would exist at the end of 1871-72.

3. This year's allotments from Provincial Funds are for the present to be considered as fixed grants. Hence Rupees 79,740 must be substituted for Rupees 77,890.

4. The "Miscellaneous" allotment to which Government referred in the concluding part of paragraph 5 of their review of the budget for 1871-72 is one of the items which have been granted to the Road Fund by the express order of Government, so that it is unnecessary to discuss the question whether its parts appertain more properly to the Road Fund or the General Fund.

5. The receipts from land cess are fairly estimated, the rate being 9 Pies in the Rupee of assessment.

6. Tolls are to be levied in this Circle only at the Cortilliar.

7. The scheme for the Sydapett Union has already been laid before Government. The amount of house-tax to be levied there is extremely small, considering the number and value of the houses, but it is sufficient for present wants.

8. The Rupees 2,700 entered as fees in schools and training institutions is for fees in Union Schools only.

9. The proposals of the Chingleput Board to place toll gates at Madranticum and Damal have been laid before Government. They agree to give Rupees 2,450 of the receipts to the Sydapett Road Fund and the contribution seems to be fair and proper.

10. From the budget statements it appears that the Circles intend to establish a training school at Poonamalee costi Rupees 4,460 per annum and to expend Rupees 540 in preparing building to receive it. alf the charges are entered in the statements of each Circle, but the school being in Sydapett the proper course is to enter the whole cost in its budget and place the Chingleput contribution amongst the receipts. Both Circles seem to contemplate the formation of Unions, so a training school for Elementary instruction is necessary, but the funds do not admit of the whole of the proposed expenditure. It has been ascertained from the Director of Public Instruction that in his opinion Rupees 2,000 per annum will be more than enough. It may be that the

Local Boards will doubt this, but "they must cut their coat according to their cloth." The Board have entered the total charge in Grant II. at Rupees 2,000 and the total cost of repairs Rupees 540 in Grant I. The Chingleput contribution of Rupees 1,310 (Rupees 40 being the cost of supervising the expenditure of Rupees 270) has been entered in Statement I.-A.

	RS.
* Road Fund.....	1,19,690
Union Fund.....	7,620
Endowment Fund	4,250
General Fund.....	13,740
Total..	1,45,300

11. The total Receipts will be Rupees 1,45,300. *

12. EXPENDITURE, GRANT I., ROAD FUND.—On the receipt side of Statement II., Rupees 76,440 must be entered as the grant from Provincial Funds, the contribution from Chingleput must be entered as Rupees 2,450, and the total will then be Rupees 1,19,690.

13. On the expenditure side the allotment for New Works must necessarily be reduced.

14. Part I., Statement II.-A., shows allotments for five roads, all of them of great importance and urgently needed. Nothing short of necessity would justify the Board in touching any of them, but in Sydapett of all Circles where the collections vary more than they do in most other parts of the Presidency it is not safe to frame a budget without the full reserve. It would be even worse to reduce the allotments of the repair list. After considerable hesitation the Board have resolved to reduce the allotment of work No. 3 (from Trivatore to Ponneri) by Rupees 6,600. If the state of the funds admits of it this sum can be re-allotted later on in the year. The total allotment for New Works thus becomes Rupees 12,050.

15. Part II. allots Rupees 76,550 for repairing about 260 miles of road and lighting the Marmalong bridge. The high average cost of maintenance is accounted for by the length of the trunk roads carrying heavy traffic. The President's letter shows why some allowances have been raised and some lowered. In the same list Rupees 270 is entered as half the cost of repairing a building for the Training school. It has been altered to Rupees 540. Rupees 50 is allowed for repairing buildings belonging to the Sydapett Union. Rupees 500 is allowed for repairing the Marmalong bridge out of the Petrus Uscan Fund. Rupees 1,000 is appropriated to Avenues.

16. To return to Statement II. the share of cost of the Department Public Works establishment will be Rupees 13,720 and that of Controlling establishments Rupees 890. If as is now recommended, Government sanction an increase of Rupees 2 a month to the salary of the toll collectors and the employment of an additional peon at Rupees 6 the charges in connection with tolls will be Rupees 840. The share of cost of Controlling establishments will be Rupees 1,210. Contingencies may be reduced by Rupees 10 as the grant for works has been reduced by Rupees 6,600. The allotment for tools and plant will be Rupees 890. The reserve will be Rupees 11,960. The total expenditure will then equal the assets.

17. Before leaving this part of the subject the Board resolve to call the attention of Government to Part II. which shows without further argument that when the grants from Provincial Funds are re-distributed the share of Sydapett must be increased.

18. Under Grant I. the allotment for New Works will be Rupees 12,050 Repairs Educational will require Rupees 540 for the training school. The Public Works establishment will cost Rupees 13,890 of which Rupees 80 will be paid from the Petrus Uscan Fund. Rupees 840 must be entered for the Toll establishment. The allotment for Contingencies will be Rupees 140 and that for Tools and Plant Rupees 900. The Road Fund Reserve will be Rupees 11,960.

19. With these modifications the grant will stand thus—

	RS.
Road Fund	1,18,480
Union Fund.....	50
Endowment Fund...	580
General Fund	1,640
Total...	1,20,750

20. GRANT II.—The aggregate *whole* cost of the training school is entered as Rupees 2,000 in accordance with remarks already made on this subject. The allotment for Results Grants is

reduced by Rupees 140 to balance the Budget. The item has been merely guessed at, no data being before the Circle Board, and will probably be found sufficient even as now reduced. The grant will thus be—

	RS.
Union Fund...	7,390
General Fund...	7,500
Total...	14,890

21. GRANT III.—Of the Rupees 550 allotted for Sanitary improvements, the amount is small, but the Funds allow of no addition to it; it appears from Statement III. that Rupees 100 is from the Sydapett Union and is to be expended within its limits. The Sanitary Commissioner remarks that the provision is altogether inadequate but that the Circle funds will not admit of a more adequate allotment. The Sydapett Dispensary being unendowed should not appear in Statement IV. The Grant will be distributed thus—

	RS.
Union Fund...	100
General Fund.....	3,030
Total...	3,130

22. GRANT IV.—Rupees 400 has been entered as the cost of Controlling establishments at the Presidency. The cost of the Clerk in the Collector's office is Rupees 600 and the share of this Circle (according to assets) Rupees 330. The Rupees 740 for the Local Board's office provides for an allowance to the Collector's Head Clerk already sanctioned and for an Office Clerk at Rupees 25 who has been applied for. The cost of the Toll establishment has been removed to Grant I. Grant IV. thus becomes—

	RS.
Road Fund...	1,210
General Fund.....	260
Total...	1,470

23. The following is an abstract of the revised budget:—

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund...	1,19,690	Grant I. ... Road Fund...		1,18,480	
Union Fund	7,620	Grant I. ... Union Fund		50	
Endowment Fund ...	4,250	Grant I. ... Endowment Fund ...		580	
General Fund	13,740	Grant I. ... General Fund		1,640	
					1,20,750
		Grant II.... Union Fund		7,390	
		Grant II.... General Fund		7,500	
					14,890
		Grant III... Union Fund		100	
		Grant III... General Fund		3,030	
					3,130
		Grant IV... Road Fund...		1,210	
		Grant IV... General Fund		260	
					1,470
		General Reserve		...	1,310
					1,41,550
		Balances.			
		Union Fund		80	
		Endowment Fund		3,670	
					3,750
Total...	1,45,300	Total...			1,45,300

CHINGLEPUT.

24. RECEIPTS.—The opening balances should have been those actually expected in November when the budget for 1872-73 was framed.

25. The allotment from Provincial Funds for this Circle is Rupees 56,500.

26. The cess on land (at 9 Pies in the Rupee) seems to have been fairly estimated.

27. The amount of the loan which has been applied for on account of the Palar bridge must be expunged from the budget. The conditions under which such loans will be granted have not been settled yet, and Government will certainly require higher interest than 4½ per cent. (Statements I.-B. and II.) since part of it will go to a sinking fund. Moreover the entry of the Palar bridge loan in this budget whilst no mention of the Cortelliar bridge loan which is equally likely to be granted is made in the Sydapett budget would impose an undue share of the cost of Department Public Works supervision on Chingleput.

28. The receipts are therefore as follows:—

	RS.
Road Fund	1,04,680
Union Fund	560
Endowment Fund	320
General Fund...	17,190
Total...	1,22,750

29. EXPENDITURE, GRANT I., ROAD FUND.—Altering the grant from Provincial Funds to Rupees 56,500 and expunging the loan the Road Fund receipts will become Rupees 1,04,680.

30. STATEMENT II.-A., PART I.—The allotment of Rupees 15,000 for the Palar bridge must be struck out. There are seven other items. Of these the first three are sanctioned but the remaining four are not. In the appendix a single petty work is provided for. The total estimated cost of new works, excluding the Palar bridge, is Rupees 17,860.

31. PART II.—Rupees 56,140 are provided for maintaining about 260 miles of road and Rupees 100 for a ferry boat. With regard to Item 3 it is stated that "metalling is carried out to some extent from the maintenance grant." The road being in existence (it is Trunk Road No. III.) and the mileage grant moderate the Board see no objection to this. The allowance for the Great Southern Road has been raised from Rupees 418 to Rupees 441 a mile, but details are given. The allotment of Rupees 150 a mile for "securing the earth line" of road 18 miles long between Madrantacum and Chunampett is new and the budget map shows the road as not yet made but only proposed. The President will be good enough to report the grounds on which this grant is made. In the meantime it may stand.

32. The Rupees 270 provided under Educational for the training school at Poonamalee must be struck out.

33. Rupees 2,500 is provided for avenues.

34. The Cheyur boat channels do not appear amongst the Local Fund Works. In a separate communication the Board have informed Government that the work is a salt work.

35. The whole of the charge for Public Works Establishment, viz., Rupees 11,500, must be paid from the Road Fund.

36. The Fund's share of the cost of Controlling establishments is Rupees 980.

37. The allotment for Tools and Plant should be Rupees 740 and the Reserve Rupees 10,460

38. The interest on the loan must be struck out.

39. The Road Fund expenditure will thus be Rupees 1,04,020 leaving a balance of Rs. 660.

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

40. In Grant I. the allotment for New Works will be Rupees 17,860. The Educational Repair allotment will be struck out. The cost of the Department Public Works establishment will be Rupees 11,500. The charges in connection with Tolls amounting to Rupees 1,000 must be entered. Tools and Plant will want Rupees 770. The Road Fund Reserve will be Rs. 10,460. The contribution to the Sydapett Circle will be Rupees 2,760, viz., Rupees 2,450 for roads (a share of toll receipts) and Rupees 310 for expenditure on the building for the training school and its supervision. The interest on the loan will be struck out.

With these modifications Grant I. will become:—

	RS.
Road Fund	1,03,040
General Fund...	2,840
Total...	1,05,880

41. GRANT II.—The payment for educational inspection is rightly calculated at Rupees 2,370 which is exclusive of the Rupees 450 chargeable to the Conjeevaram Municipality.

42. The allotment of *half* the charges of the training school is expunged and Rupees 1,000 are entered under Miscellaneous as the contribution on that account to the Sydapett Circle.

43. Unions are to be formed at Wallajahbad and Rajampett *cum* Iyempett to provide Rupees 450 as Salary grants to three Free Church Mission Schools. This has been approved by Government but the notifications of limits have not yet been received. The Circle has under consideration a scheme for forming other Unions, but it is not yet ripe for submission to Government. The Grant is:—

	RS.
Union Fund...	450
General Fund	5,760
Total...	6,210

44. GRANT III.—Rupees 2,120 are allotted for the Chingleput Hospital and Rupees 1,400 as a contribution to the Conjeevaram Dispensary. The latter amount has been settled in communication with the Municipality and is one-third of the total expenditure.

45. Of the Rupees 800 granted for general Sanitary purposes Rupees 150 each is given to the Madranticum and Conjeeveram Taluqs and Rupees 100 to Chingleput. The state of the Funds would admit of higher allotments. Rupees 400 is applied to the Conjeeveram festival, for which Rupees 600 was allotted in the budget for 1871-72. The Board presume that this is for expenditure necessary outside the limits of the Municipality. The Grant is:—

	RS.
Endowment Fund	320
General Fund...	5,800
Total...	6,120

46. GRANT IV.—The contribution for controlling establishments at the Presidency is Rupees 300 and that for the Collector's office Rupees 270. The establishment sanctioned for the Circle Board costs Rupees 380. The allotment for the Toll establishment has been removed to Grant I. The Grant is—

	RS.
Road Fund	980
General Fund...	170
Total...	1,150

47. The following is an abstract of the revised Budget:—

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund...	1,04,680	Grant I. ... {Road Fund...		1,03,040	
Union Fund	560	{General Fund		2,840	
Endowment Fund ...	320				1,05,880
General Fund	17,190	Grant II... {Union Fund		450	
		{General Fund		5,370	
					5,820
		Grant III.. {Endowment Fund ...		320	
		{General Fund		5,800	
					6,120
		Grant IV... {Road Fund		980	
		{General Fund		170	
					1,150
		General Reserve		...	1,620
					1,20,590
		Balances.			
		Road Fund		660	
		Union Fund		110	
		General Fund		1,390	
					2,160
Total...	1,22,750				1,22,750

(A true Extract)

(Signed) J. GROSE,
Secretary.

No. 127. Read the following Proceedings of the Board of Revenue, dated 12th January 1872, No. 313, Miscellaneous:—

From the President of the Local Fund Board, Chingleput District, to the Secretary to the Board of Revenue, dated Sydapet, 16th December 1871, No. 612.

The Government, in their Proceedings, Financial Department, No. 478, dated 22nd September last, disallowed the services of a Local Fund Clerk on Rupees 25 for this circle; but, as he was actually employed from the 1st of July to 10th October, the date of the receipt of the said Government Order, I request his pay, at Rupees 25 per month, may be sanctioned for that period. I may mention that, owing to the novelty of the rules, when preparing the Budget for the current year, both this Clerk, the Local Fund Treasury Clerk, as well as my Head Clerk, were frequently employed over hours.

2. The Government, in their Order, No. 504, dated 29th September, communicated with the Board's Proceedings, No. 4475, have stated that, if the establishments already sanctioned are found insufficient, they will be prepared to admit proposals for increasing them; and I now have the honour to forward an extract from the Proceedings of this Circle Board, requesting me to address Government for the appointment of the Clerk disallowed. The Local Fund work is increasing, and the Clerk already sanctioned, who is now working in the Treasury, and who has besides the charge of the sundry Local Fund accounts, is found to have more in his hands than he can possibly get through.

3. Under these circumstances, I have retained temporarily a Clerk on Rupees 25 in anticipation of sanction, and I trust that the Board will approve of the course adopted and will further obtain the sanction of Government for the permanent appointment.

4. Provision has been made in the Budget for 1872-73 to meet the salary of the proposed post.

Submitted for the orders of Government with reference to G. O., 22nd September 1871, No. 478.

2. Government have disallowed the cost of a Clerk for the office of the Sydapet Board, sanctioning in lieu thereof a special allowance to the Collector's Head Clerk, which the Board of Revenue did not consider necessary. They are of opinion, however, that the Circle Board must have a Clerk, and resolve to recommend Government to sanction one.

3. With regard to Clerks having been kept at work during extra hours in consequence of the recent changes, it may be remarked that this inconvenience has been experienced not only at Sydapet but in all the districts and at the Presidency. It is unavoidable at times.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 128. ORDER THEREON, 29th January 1872, No. 108.

In the foregoing Proceedings the Revenue Board review the Local Fund Budgets of the Sydapet and Chingleput Circles for 1872-73.

2. SYDAPET.—The Provincial grant to this circle is increased by G. O., 15th January 1872, to Rupees 92,550, and the charge for Public Works Department Supervision due to expenditure to Rupees 22,480. Of the Provincial grant Rupees 91,000 will be assigned to the Road Fund, and Rupees 1,550 will go to supplement allotments from the General Fund. The Government approve the orders of the Revenue Board as to the mode of adjusting between the circles the charge for Training Schools and the contributions from the Chingleput Circle; but the contribution for Training Schools should have been entered under head 5, Statement I.-A. The receipts of the circle amount to Rupees 1,61,410.

3. The Road Fund assets will be Rupees 1,34,250—an increase above the figures entered in the Budget which admits of the increase of the allotments for the Trivattoor and Ponneri Road, and for contingencies reduced by the Board of Revenue, and of provision for the increased charge for Public Works Department Supervision, and for a full reserve. The Government have struck out of the Budget the allotment of Rupees 740 for the maintenance of roads in Guindy Park. This must be a Provincial charge, and the Public Works Department is requested to provide for it from the Provincial grant for communications. The charges of the

	Rs.
New works	17,000
Repairs	75,810
Establishment	26,910
Tools and Plant	930
Reserve	13,420
	1,34,070
Balance	180
Total ...	1,34,250

Road Fund are as shown in the margin. The Government observe that of the Petty Establishment charges of the District Rupees 2,330 are allotted in this Budget, and Rupees 2,540 in that of Chingleput. It is presumed that this distribution, which is not proportional to the allotments for public works, is based on the actual charges accruing in the circles. If so, it is correct. In Statement I.-B, the charge against Petrus Uscan's Endowment for Public Works Supervision need not have been separately particularized, as the Local Fund is recouped by the deduction of the amount shown as endowment balance. The Government observe that this raises a question which has not yet been settled, viz., how Union and Endowment Funds are to be debited with their share of Public Works Department Supervision of works carried out by the Department from these funds. It appears to the Government that a procedure similar to that prescribed in Rule XXX., Clause 4, would be the simplest. The estimates should provide for supervision at the latest ascertained percentage rate for the circle, and the minor fund should be debited with the amount of such supervision over and above the actual expenditure on the work. By the reduction thus effected of the balance shown as appertaining to the special fund, the adjustment as between it and the Local Fund would be effected. The opinion of the Board of Revenue is requested on the point. Grant I. in the Sydapet Budget is Rupees 1,35,070.

4. The provision for inspection seems sufficient, one-third of the charges for the Deputy Inspector being payable by the Madras Municipality (G. O., Educational, 18th October 1871, No. 314). The Government approve the proposal of the Local Board to entertain two Inspecting Schoolmasters. The allotment for results' grants is raised to Rupees 3,860. With the increased staff of Inspecting Schoolmasters this sum will no doubt be fully utilized. Grant II. will thus be Rupees 15,890.

5. Under Grant III. the allotment for sanitation will be raised to Rupees 800, and the total grant will be Rupees 3,380.

6. The allotment for Presidency Controlling Establishment will be raised to Rupees 590 to provide for the Accountant-General's Establishment, and Grant IV. will be Rupees 1,660. Provision has been made for the additional Clerk referred to in the second Proceedings above recorded. His entertainment is hereby sanctioned.

7. The Budget, as revised by Government, will then be as follows :—

RECEIPTS.

	Rs.
Balances	4,650
Allotments, &c.	97,470
Rates and Taxes	52,250
Fees	2,700
Contributions, &c.	3,760
Endowments, &c.	430
Miscellaneous	150
Total ...	1,61,410

EXPENDITURE.

	Rs.
Grant I.	1,35,070
,, II.	15,890
,, III.	3,380
,, IV.	1,660
	1,56,000
Balances—	
Road Fund	180
Union ,, ...	80
Endowment Fund	3,670
General ,, ...	1,480
	5,410
Total ...	1,61,410

8. CHINGLEPUT.—The proposed tolls have been sanctioned in a separate order. By the inclusion of the revised Provincial grant, the assets of this circle are raised to Rupees 1,36,830. The Road Fund assets will be Rupees 1,18,760. The addition to the grant will ena[illegible] the Local Fund Bo[illegible] to expend Rupees 5,200 on new works more than has been enter[illegible]d in the Budget by the Board of Revenue. The Government have added Rupees 4,000 to item 2, and Rupees 2,200 to item 3, and struck out item 6 in Statement II.-A, Part I, and it is open to the Local Board to propose a re-distribution of the amount. The Road Fund charges are shown in the margin. Grant I. will be Rs. 1,20,140.

	Rs.
New works	23,060
Repairs	56,340
Establishment	23,900
Tools and Plant	790
Contributions	2,450
Reserve	11,870
	1,18,410
Balance	350
Total ...	1,18,760

9. Grants II. and III. as passed by the Board of Revenue call for no remark. Grant IV. will be raised to Rupees 1,280.

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

RECEIPTS.

	Rs.
Balances	1,070
Allotments, &c.	72,110
Rates and Taxes	63,280
Endowments, &c.	320
Miscellaneous	50
Total ...	1,36,830

EXPENDITURE.

Grant I.			Rs.
,, II.			1,20,140
,, III.			5,820
,, IV.			6,120
			1,280
Balances—			1,33,360
Road Fund	350		
Union ,, ...	110		
General ,, ...	3,010		
		3,470	
Total ...		1,36,830	

11. The proposals of the Local Boards for the formation of unions should be expedited.

(True Extract.)

Chief Secretary.

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

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated January, 29th.

Recd. Encl.

G. O., 29th January 1872, *No.* 108.

JANUARY.
Nos. 126—128.

Reviewing the Local Fund Budgets of the Sydapet and Chingleput Circles for 1872-73.

13

I.—Budget Estimate of the Local Fund of the Chingleput Circle, 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	60			
(b) Union Funds	60			
(c) Endowment Funds				
(d) General	950	1070		
2.—Allotments from General Revenue—				
(a) Provincial Funds	70580	72110		
(b) Special Funds—	1530			
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	52,780			
(b) Tolls	10,000			
(c) House Tax	500	63280		
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From for ...				
6.—Receipts from endowments, contributions and donations—		320		
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—		50		
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		136930		

	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 ...	23060			23,060		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	56240	100	56340			
Educational						
Sanitary and Miscellaneous		2500	2500	58,840		
Total...	79,300	2600				
(c) Establishment—						
Cost of General Establishment, Public Works Department			19,970			
Public Works Department, Petty Establishment Table Items			2540	1		
(d) Tools and Plant			1000	23,570		
(e) Contingencies				820		
(f) Road Fund Reserve				150		
(g) Contributions to other Circles or Municipalities for Public Works				11,970		
To Sydapet 27 for Roads ...			2450	2,760		
in Trng Sch			310			
Total Grant I...				1,21,170		
GRANT II.—*Education.*						
(a) Payment for Inspection						
(b) Training Schools—				2370		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—				"		
Salaries						
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				2450		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc.						
To Sydapet Circle for Tr. Sch ...			1000	1000		
Total Grant II...				5820		

	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—		2120		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...		1730		
(b) Vaccination—				
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		800		
(e) Markets—		"		
Establishments				
Contingencies...				
(f) Choultries—		70		
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
Conjeeveram RS.				
To Berhampore Municipality for the Civil Dispensary 1400		1400		
Etc. etc. ...				
Total Grant III...		6120		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		530		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board.		850		
Etc. etc.				
Total Grant IV...		1380		
Grand Total Expenditure...		134830		
BALANCES—				
(a) Road Fund		290		
(b) Union Funds		160		
(c) Endowment Funds		"		
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.		2000		
Total...		136830		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Chingleput 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		60		
2. Two-thirds of the collections of Land Cess within the year		36,850		
3. Additional appropriation from the Land Cess by the Local Fund Board		1000		
4. Grants from Government—				
(a) Provincial Funds	70580			
(b) Special Funds	1220	71,800		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls		10000		
6. Contributions from funds of other Circles...				
7. Miscellaneous		50		
(a) Sales of old Materials and Tools and Plant				
Total...		119,760		

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.	Rs.	Rs.
1. New Works ...	23,060			23060		
2. Repairs ...	56,240	100		56,340		
	79300	100				
3. Establishment—						
(a) Petty establishment			2640			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			19,920			
(c) Charges in connection with Tolls and Ferries			1000			
(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			1200	24860		
(e) Contingencies			150	2490		
4. Tools and Plant				790		
5. Contributions from the Road Fund ...				2450		
6. Reserve at 10 per cent. of receipts ...				11970		
Total...				119760	119760	
Balance...				240	240	
Grand Total...				119760	119760	

I.—Budget Estimate of the Local Fund of the Chingleput 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		70		
(b) Union Funds		40		
(c) Endowment Funds		3940		
(d) General		640		
2.—Allotments from General Revenue—		4690		
(a) Provincial Funds ...				
(b) Special Funds—				
Rs.				
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		2700		
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				
Rs.				
From ... for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc. ...				
Total ..				

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.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	17000			17000		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	75610	200	75810			
Educational	540	50	590			
Sanitary and Miscellaneous	500	1000	1500	77900		
Total...	93650	1250				
(c) Establishment—			530			
Cost of General Establishment, Public Works Department			23660			
Public Works Department, Petty Establishment ~~Tools & Plant~~			2330	75		
(d) Tools and Plant			840	26820		
(e) Contingencies				950		
(f) Road Fund Reserve				150		
(g) Contributions to other Circles or Municipalities for Public Works				13550		
To for				6		
Total Grant I...				136310		
GRANT II.—*Education.*						
(a) Payment for Inspection				2640		
(b) Training Schools—						
Salaries				2000		
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				7390		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				3860		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...				"		
To for						
Total Grant II...				15890		

B.—*Expenditure.*—(Continued.)

	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—		850		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination— Payment to Government for Vaccine Establishment ...		1730		
Number. 1871-72. / 1872-73.				
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		800		
(e) Markets—		"		
Establishments				
Contingencies...				
(f) Choultries—		"		
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles		"		
To Berhampore Municipality for the Civil Dispensary ... ... (RS.)				
Etc. etc. ...				
Total Grant III...		3380		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency	630			
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board.	1070			
Etc. etc.				
Total Grant IV...		1700		
Grand Total Expenditure...		157340		
BALANCES—				
(a) Road Fund	190 ~~340~~ 240			
(b) Union Funds	~~80~~			
(c) Endowment Funds	3620			
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	140	~~5000~~	3	
Total...		162240		

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		70		
2. Two-thirds of the collections of Land Cess within the year		29,170		
3. Additional appropriation from the Land Cess by the Local Fund Board		"		
4. Grants from Government—				
(a) Provincial Funds	92400			
(b) Special Funds	1570	93970		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls		19000		
6. Contributions from funds of other Circles...		2450		
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant		50		
Total...		135250		

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.	Rs.	Rs.
1. New Works ...	17000			17000		
2. Repairs ...	75610	400		76010		
	92610					
3. Establishment—						
(a) Petty establishment			2330			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			23330			
(c) Charges in connection with Tolls and Ferries			840			
(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			1410			
(e) Contingencies			150	28420		
4. Tools and Plant				930		
5. Contributions from the Road Fund ...						
6. Reserve at 10 per cent. of receipts ...				13500		
Total...				135360	135360	
Balance...				190	190	
Grand Total...				135550		

10

135580

2

Financial Department,

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Board of Revenue dated 30th December 1871 and 3rd January 1872.

Order thereon 29th January 1872 No 108.

In the foregoing Proceedings the Revenue Board recommend the Local Fund Budget herein the Road Fund Budget of the Ryotwar Circles and Taluqs for 1872-73.

2. The Statement — the Revenue Circle is that placed at this Circle is recommended by G.O. 18th January 1872 No 92, 550, and the charges for P.W.D. Inspection Establishment No 22,450.

The Provincial grant No 92,400 will be expended on the Road Fund, and Rs 1570 will go to Taluk Cess

Also Cuddapah

allotments from the general fund. The Govt approve the orders of the Revenue Board as to the mode of adjusting between the circles the charge for training schools, and the contributions from the Chingleput circle — but the contribution for training schools should have been entered under head 5, Statement I A. The receipts of the circle amount to Rs 1,61,410.

3. The road fund assets will be Rs 1,34,250; an increase above the figures entered in the budget which admits of the ~~reduction~~ increase of the allotments for the Trivattoor and Ponneri road and for contingencies reduced by the Board of Revenue, and of provision for the increased

		17,000
New Works	Rs.	~~12,650~~
Repairs		75,810
Establishment		~~26,690~~ 26,940
Tools & plant		940
Reserve		13,420
		1,33,940
Balance		310
	Rs.	1,34,250

increased charge for P. W. D. supervision, and for a full reserve. The Govt have struck out of the budget the allotment of Rs 740 for the maintenance of roads in Guindy Park. This must be a provincial charge and the P. W. D is requested to provide for it from the Provincial grant for Communications. The charges of the road fund are as shown in the margin. The Government observe that of the Petty establishment charges of the district Rs 2330 are allotted in this budget, and Rs 2540 in that of Chingleput. It is presumed that this distribution, which is not proportional to the allotments for Public Works, is based on the actual

actual charges accruing in the circles. If so, it is correct. In statement I B, the charge against Petrus Hosain's endowment for P.W. supervision need not have been separately particularized; as the local fund is recouped by the deduction of the amount shown as endowment balance. The Government observe that this raises a question which has not yet been settled, viz- how union and endowment funds are to be debited with their share of P.W.D. supervision of works carried out by the Department from these funds. It appears to the Govt that a procedure similar to that prescribed in

Rule

Rule XXX, clause 4 would be the simplest. The estimates should provide for supervision at the latest ascertained percentage rate for the circle; and the minor fund should be debited with the amount of such supervision over and above the actual expenditure on the work. By the reduction thus effected of the balance shown as appertaining to the special fund, the adjustment as between it and the local fund would be effected. The opinion of the Board of Revenue is requested on the point. Grant I in the Sydapett budget is Rs 1,34,880.

The

4. The provision for inspection seems sufficient, one third of the charges for the Deputy Inspector being payable by the Madras Municipality (G.O. 18 Oct 1907 No 3114) We Govt approve the proposal of the local board to entertain two Inspecting schoolmasters. The allotment for results grants is raised to Rs 3860. With the increased staff of inspecting schoolmasters this sum will no doubt be fully utilized Grant II will thus be Rs 15,890.

5. Under Grant III the allotment for sanitation will be raised to Rs 800; and the total grant will be Rs 2380.

6. The allotment for Presidency controlling establishment will be raised to Rs 590 to provide for the Accountant General's establishment, and grant III will be Rs 1660.

7. The budget as revised by Government will then be as follows.

has been made for the additional clerk referred to in the record Proceedings above recorded. His entertainment is hereby sanctioned.

Receipts	Rs.
Balances	4,650
Allotments from	97,470
Rates and taxes	52,250
Fees	2,700
Contributions from	3,760
Endowments from	430
Miscellaneous	150
	Rs. 1,61,410

Expenditure	
Grant I	1,34,880
Grant II	15,890
Grant III	3,380
Grant IV	1,660
Balances	1,55,810
Road fund - 340 180	6,000
Union " - 80	
Endowment " - 370	410
Grant " - 1540 1480	5,600
	Rs. 1,61,410

8. Chingleput.— By the inclusion of the revised provincial grant the assets of this circle are raised to Rs 1,36,830. The road fund assets will be Rs 1,18,760. The addition to the grant will enable the local fund board to expend Rs 5,200 on new works more than ~~is~~ has been entered in the budget by the Board of Revenue. The Government have added Rs 4000 to item 2, and ~~struck out~~ Rs 2200 to item 3, item 6 in Statement II A Part I. It is open to the local board to propose a re-distribution of the amount.

New Works	Rs.	23,060
Repairs		56,340
Establishment.		23,900
Tools and plant		790
Contributions		2,450
Reserve		11,870.
	Rs.	1,18,470
Balance		350
		118,760

The road fund charges are shown in the margin. Grant I will be Rs 1,20,140

The proposed toll farms have been sanctioned in a separate order.

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Rs 1,20,140.

9. Grants II and III as passed by the Board of Rev. call for no remark. Grant II will be raised to Rs 1280.

10. The budget as revised by Govt is as follows.—

Receipts

Balances. —	Rs.	1,070
Allotments &c —		72,110
Rates and taxes —		63,280
Endowments &c —		320
Miscellaneous. —		50
		1,36,830

Expenditure

Grant I.		1,20,140
Grant II.		5,820
Grant III.		6,120
Grant IV.		1,280
		1,33,360

Balances

Road fund	350	
Union —	110	3470
Genl. —	3010	~~2,510~~
	Rs.	1,36,830

The Rev. Dept 11
" Board of Rev. 11
" Collector of Chingleput 6
" Accountant Genl 6
" P. W. Dept 21
" I. Genl. Insp. Mills &c 6
" Dir. Pub. Instr 9
" Survey Comm. 6

100% of grant-in-aid 150

11. The proposals of the local boards for the formation of unions should be expedited.

H.C.

Govt. of {1872} Madras.

Financial C

To

The Board of Rev.e &c

Dated Jany } 1872, No. 108

Recd.

Nos. 126 & 128.

Reviewing the Local Fund Budgets of the Cydapett & Chingleput Circles for 1872-73.

Rs. 126-127 pounds