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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

Read the following papers:—

No. 215. Proceedings of the Board of Revenue, dated 22nd December 1871, No. 5,129.

Read letter from the Acting President of the Local Fund Boards, Madura District, dated 11th November 1871, No. 8.

Do. from the Sanitary Commissioner, dated 7th November 1871, No. 85.

THE Local Fund Budget Estimates of the Dindigul Circle for 1872-73, together with the report of the Sub-Committee, which explains the several items therein shown in a most satisfactory manner, are herewith submitted for the orders of Government.

STATEMENT I.-A., REVENUES AND RECEIPTS—The total Local Fund assets of the year are estimated at Rupees 1,66,610, and comprise the following items :—

	RS.
1. Balances	15,110
2. Allotments from General Revenue	42,500
3. Rates and Taxes	1,04,000
4. Contribution from Municipality	4,000
5. Miscellaneous	1,000
Total...	1,66,610

3. The first item is made up of Rupees 15,000 and Rupees 110, the balances of the Road and General Funds. The President apparently labours under the erroneous impression that the balances commencing this Budget must be the same as those ending the current year's Budget. In their review on the Madura Circle Budget, the Board of Revenue have pointed out the mistake. The Sub-Committee appear to have entered Rupees 800 as the General Fund balance, and the President has altered it to Rupees 110 to agree with the figure appearing in the current year's Budget. The Board of Revenue have restored the original amount.

4. To the grant from Provincial Funds alloted for this Circle, Rupees 32,000, Rupees 150 have been added—*vide* paragraph 4 of the review of the Budget of the other Circle.

5. The cess on land is estimated at Rupees 82,000 against Rupees 56,520 in the current year, the difference being Rupees 25,480. The Officiating President states that "the estimated demand on account of Land Cess between 1st July 1871 and 31st March 1872 in the taluqs of this Circle is entered as the cess on land." The period mentioned refers to the current revenue year and is not in itself a sufficient basis for framing the estimate of 1872-73. The sum seems, however, to be fair and reasonable.

6. A sum of Rupees 22,000 is entered against Tolls, which is Rupees 12,000 more than that estimated for the current year. In addition to the Andiputty* Pass, tolls are proposed to be levied at the places noted in the margin. The proposals for the imposition of new tolls will be submitted to Government on the receipt of information from the Officiating Collector, called for by the Board of Revenue, regarding some of the conditions laid down in paragraph 22 of the Government Order, Public Department, dated 9th May 1871, No. 619.

* Government Order, Financial Department, dated 9th December 1871, No. 766.

1. Butlagundu.
2. Virapakshi Pass.

7. A sum of Rupees 4,000 is entered as a contribution from the Dindigul Municipality for roads in the Circle. It is observed from paragraph 7 of the Sub-Committee's report, that the Vice-President of the Commission intends applying for the sanction of Government to the levy of tolls by the Municipality during 1872-73, on condition that three-fourths of the proceeds are made over to the Local Fund Board as a contribution towards the maintenance of the roads on which the tolls are levied. The provision has been admitted pending the result of the application

sprouting

to Government. The assets of the year are Rupees 1,67,450, of which Rupees 1,36,070 belong to the Road Fund and Rupees 31,380 to the General Fund.

8. STATEMENT I.-B., EXPENDITURE.—The total Local Fund outlay of the year is estimated at Rupees 1,61,300, made up as follows:—

	RS.
Grant I.	1,42,900
,, II.	10,000
,, III.	7,000
,, IV.	1,400
Total ..	1,61,300

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In Statement II., the Road Fund assets are given as Rupees 1,41,170, inclusive of an additional appropriation of Rupees 3,000 from the one-third Land Cess and Rupees 2,250 the proceeds of Avenues. The former sum has been raised to Rupees 7,000 in this office to balance the transactions of the Road Fund. The latter has been expunged from the statement.

	RS.
1. Petty Establishment	1,70
2. Share of the cost of the Public Works Supervision, etc.	15,10

10. The allotments for the items marginally noted have been altered with reference to paragraphs 10 and 11 of the review on the Budget of the Madura Circle.

11. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains fourteen items with an aggregate allotment of Rupees 73,600. With the exception of the first three, all the rest are unsanctioned.

12. The thirteenth item with an assignment of Rupees 1,500 is for the erection of a building for the Civil Dispensary at Dindigul. As this institution is within the Municipality of that place and is to be transferred to the Commission shortly, the Board of Revenue do not see how the cost of any addition to the buildings can be charged to Local Funds. No explanation is afforded either by the Budget Sub-Committee's report or by the President's letter, and the total expenditure being given in the Sub-Committee's report as Rupees 72,100, it would seem as if the allotment had been left in the list through inadvertence. It has accordingly been struck out.

13. PART II., REPAIRS.—Part II. comprises sixteen items for maintaining 290 miles of road at a cost of Rupees 1,41,750. From the remarks made opposite to the several items it will be observed that the maintenance grants proposed for some of them have been reduced and that the grant for one (No. 6) only has been raised by the Circle Board. The Sub-Committee's report shows that very careful attention has been given to this important part of the Budget.

14. APPENDIX TO PART II.—The Appendix shows particulars of petty repairs costing only Rupees 1,480, but the allotment in Part II. is given as Rupees 3,000. No information is supplied as to why the works making up the remaining amount have not been entered, but the balance is probably owing to the inability of the Circle Board to name the works now.

15. STATEMENT II.-B.—This statement shows that the rule regarding the Taluqwar appropriation of the Land Cess has been observed. The total expenditure of the Road Fund will thus be Rupees 1,42,630, leaving a balance of Rupees 440. The total of Grant I. will be Rupees 1,45,680.

16. GRANT II., EDUCATION.—Grant II consists of:—

	Rs.
1. Payment for inspection	4,000
2. Results grants	6,000
Total...	10,000

17. The allotment for the first item should be only Rupees 3,620 as detailed below, and the difference, Rupees 380, has been disallowed :—

	RS.	
1 Deputy Inspector of Schools, at 75 Rupees a month ...	900	Proposed Establishment.
1 Writer, at 15 Rupees a month	180	
1 Peon, at 5 Rupees do.	60	
Contingencies	60	
Travelling batta	1,020	
Total...	2,220	
Deduct one-third of the above chargeable to Government.	740	
Total...	1,480	Existing Establishment.
4 Inspecting Schoolmasters, at 25 Rupees each	1,200	
Travelling batta to do.	700	
Contingencies, at 1½ Rupees each per month	72	
2 Colporteurs, at 7 Rupees per month	168	
Total...	3,620	

18. The provision for the second item (Rupees 6,000) is in excess of the current year's (Rupees 3,340) by Rupees 2,660 or about 80 per cent. As the Inspecting Staff has been strengthened, it is expected that a larger grant will have to be paid under the results system. The total of the grant will be Rupees 9,620.

19. GRANT III., SANITATION, ETC.—Grant III. consists of—

	RS.
1. Hospitals and Dispensaries	4,300
2. Payment to Government for Vaccine Establishment	2,200
3. Sanitary Establishment and cleansing of tanks and wells	500
Total...	7,000

20. The first of these items is for the charges of the Dispensaries noted in the margin. The transactions of the first two institutions should not have been shown in Statement IV., as they are not endowed. The Dindigul Dispensary as remarked in paragraph 12 *supra* is to be transferred to the Municipality, and therefore the receipts and charges thereof should not have been exhibited in Statements IV. and IV.-A. In the current year's Budget no provision was made for the contribution to the Municipality for the Dispensary, but the Board of Revenue have entered Rupees 400 in Statement I.-B. under Grant III. From the remark made opposite to this institution in Statement IV.-A., it seems that it is proposed to debit Local Funds with Rupees 1,425, being three-fourths of the whole charge, viz., Rupees 1,900, on the understanding that the remaining one-fourth is to be contributed by the Municipality. The sum thus charged to Local Funds seems to be large, but in Government Order, 17th April 1871, No. 491, it was directed that Local Funds should bear two-thirds of the cost previously paid by Government. The allotment has not been disturbed. The Officiating Collector will expedite his application for the transfer of the three Dispensaries to the Local and Municipal bodies.

Parenkolum, Palani, and Dindigul.

Vide paragraph 26 of the Board's Proceedings, dated 6th October 1871, No. —.

21. The particulars of Vaccine Establishment, estimated to cost Rupees 2,200, are given in paragraph 7 of the President's letter, but the charge determined by Government is Rs. 1,240, and this has been entered. If a larger establishment is wanted sanction must be applied for.

22. The third item is for cleansing tanks and wells in the different parts of the Circle. The Sanitary Commissioner states that the provision though small may be accepted. The total amount of the grant is thus Rupees 6,080.

23. Grant IV., Miscellaneous.—Of the four items of charge appearing under Grant IV., the first two have been altered in this office. The fourth item being the charges for the collection of tolls is out of place, and has accordingly been transferred to Grant I., Statement I.-B. The total of the grant thus amended is Rupees 1,190.

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

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund		1,36,070	Grant I..	Road Fund	1,41,640	
Union Fund..		...		Union Fund	...	
Endowment Fund. ...		...		Endowment Fund ...	...	
General Fund		31,380		General Fund ...	4,040	
Road Fund.			Grant II..	Union Fund	...	1,45,680
Receipts...	1,36,070			General Fund ...	9,620	
Appropriation ...	7,000		Grant III.	Endowment Fund ...	...	9,620
	1,43,070			General Fund ...	6,030	
			Grant IV.	Road Fund	900	6,030
				General Fund ...	230	
						1,130
			General Reserve		...	1,62,460
			Balances.			3,060
			Road Fund	Rs. 530		
			Endowment Fund	...		
			General Fund	1,400		
					...	1,930
Total...	1,67,450			Total...	...	1,67,450

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 216. Proceedings of the Board of Revenue, dated 22nd December 1871, No. 5,130.

From the Acting President of the Local Fund Boards, Madura District, dated 2nd November 1871, No. 7.

From the Sanitary Commissioner, dated 17th November 1871, No. 83.

The Local Fund Budget Estimates of the Madura Circle for 1872-73 are herewith submitted for the orders of Government.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets of the year are estimated at Rupees 2,19,550, made up of the following items :—

	Rs.
1. Balances...	19,120
2. Allotments from General Revenue	61,660
3. Rates and Taxes	1,24,800
4. Endowments, etc.	13,970
Total...	2,19,550

	Rs.
Road Fund	720
Endowment Fund	10,130
General Fund	8,270
Total...	19,120

3. The 1st item consists of the balances noted in the margin. These sums are those shown in the current year's Budget as revised by the Board of Revenue, and are now brought forward intact as a matter of course.

The actual balances which the President saw fit to expect when preparing this Budget should have been inserted in it.

4. The grant from Provincial Funds for the district is Rupees 80 360, of which Rupees 48,210 belong to this Circle and Rupees 32,000 to Dindigul, making a total of Rupees 150 less than the authorized amount. The Board of Revenue have added the difference to the funds of the latter Circle, thus leaving the distribution as made in the current years's Budget.

5. The cess on land is given as Rupees 1,24,800. It is Rupees 47,800 in excess of the current year's Estimate.

6. The President's proposals on the subject of new tolls having been incomplete, the Board of Revenue have called upon him to furnish further information, which, when received, will be laid before Government for orders.

7. The sum of Rupees 2,070 against "Dispensaries" is made up of Rupees 2,000, the contribution by the Zemindar of Ramnad to the Dispensary at that place, and Rupees 70 the sale proceeds of medicine.

8. Statement I.-B., Expenditure.—The total proposed expenditure amounts to Rupees 1,97,990, and is detailed as follows :—

	Rs.
Grant I.	1,56,650
Do. II	14,500
Do. III	25,710
Do. IV...	1,130
Total...	1,97,990

9. Grant I., Public Works, Statement I., Road Fund Receipts and Expenditure.—In Statement II. the assets of the Road Fund are estimated at Rupees 1,60,580, inclusive of an additional appropriation of Rupees 15,000 from the one-third Land Cess and Rupees 100 the Avenue receipts. The latter item should have been credited to the General Fund, and it has accordingly been struck out.

10. The provision for Petty Establishment is Rupees 3,150, and that in the Budget of the other Circle Rupees 800, making a total of Rupees 3,950, which is Rupees 770 less than the sanctioned amount.* Of this establishment one Overseer, two Maistries, and one Lascar at an annual cost of Rupees 1,570 have been allotted this year to the Dindigul Circle, but the Circle Board propose to reduce the cost to Rupees 800.

		Rs.
3 Overseers, at 75 Rupees each...		225
6 Maistries, at 25	do	150
3 Lascars, at 6	do...	18
Cost per month		393
Do. per annum ...		...4,716
or in round numbers		...4,720

The President states that there should at least be one Overseer and one Lascar at a cost of Rupees 972. The Board of Revenue are of opinion that the sanctioned Petty Establishment should be looked upon as a permanent one, and not liable to changes with reference to the work to be done in each year, and that the establishment allotted for the Circle, which consists of four taluqs, is not large. The Overseer can be usefully employed in the preparation of surveys, plans, and estimates for new projects and in the general supervision both of works in progress and of accounts. The Maistries will naturally look after the works more carefully than the temporary class of men paid out of the allowance for contingencies in the Estimate as suggested in paragraph 26 of the Sub-Committee's report on the Dindigul Budget.

11. The proposed allotment for the share of the cost of the Public Works supervision chargeable to the Road Fund of the Circle is Rupees 19,640 and that in the Budget of the other Circle Rupees 12,800, making a total of Rupees 32,440, whereas the sum fixed by Government is only Rupees 32,100 or Rupees 340 less. The amount does not appear to have been distributed between the two Circles in the ratio of the expenditure to be incurred by Departmental Agency. The correct sums are Rupees 16,490 for Madura and Rupees 15,610 for Dindigul.

† In favour of Public Works Department 100
Do. of other agency 200
Total... 300

12. A provision of Rupees 300† is made on account of contingencies, but as the sum of Rupees 200 is apparently for the contingent charges (including the cost of office furniture) of Collector's and Local Fund Board's Offices, it should be exhibited under Grant IV. The amount has accordingly been transferred.

13. The total of Grant IV. will be (as shown below) Rupees 1,610 and the portion chargeable to the Road Fund is Rupees 1,180.

14. The Reserve, Rupees 16,060, is incorrectly calculated. The proper amount has now been entered.

15. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains five items with a total allotment of Rupees 61,480. None of these seem to call for remark.

16. PART II., REPAIRS.—Part II. contains fourteen items for maintaining about 390 miles of road at a cost of Rupees 54,880. The maintenance grant of the 3rd item has been raised from Rupees 1,500 to Rupees 4,050 at the instance of the Superintending Engineer. The 2nd item should appear in the list of Petty Works.

17. STATEMENT II.-B.—This statement shows that the Taluqwar appropriation of the Land Cess has been observed. The total Road Fund expenditure will thus be Rupees 1,32,120, leaving a balance of Rupees 8,360. With the modifications which have been suggested, Grant I. will become Rupees 1,53,240.

18. GRANT II., EDUCATION.—Grant II. consists of —

	RS.
1. Payment for inspection	4,500
2. Training Schools	3,000
3. Results Grants	7,000
Total...	14,500

19. The particulars of the 1st item are given in paragraph 5 of the President's letter. The provision is Rupees 380 in excess of what it ought to be, as shown below. It is proposed to entertain an additional Deputy Inspector of Schools for the district on a salary of Rupees 75 per mensem, instead of one on Rupees 100 as proposed by the Director of Public Instruction in his scheme of Inspecting agency, two Inspecting Schoolmasters, and four Colporteurs for this Circle.

Existing Establishment.

	RS.
1 Deputy Inspector, at 125 Rupees a month ...	1,500
1 Writer, at 15 ,, ,, ...	180
1 Peon, at 5 ,, ,, ...	60
Contingencies, at 5 ,, ,, ...	60
Travelling allowance	1,020
Total...	2,820
Deduct one-third of the above chargeable to Government	940
	1,880
2 Inspecting Schoolmasters, at 30 and 25	660
Travelling allowance, at 30 Rupees	360
Office allowance	10
Total...	2,910

Proposed Establishment.

		RS.
2 Inspecting Schoolmasters, at 25 Rupees		600
4 Colporteurs, at 5 ,, ...		240
Batta for Inspecting Schoolmasters		360
Office allowance		10
Total...		4,120

20. The President has distributed the cost of the two Deputy Inspectors between the two Circles, but as under paragraph 3 of the Government Order, Educational Department, dated 18th October 1871, No. 314 each Circle must bear the net cost of its inspecting staff, the cost of the new Deputy Inspector should be debited to Dindigul. No mention is made of the share of the cost of inspection payable by the Madura Municipality. The President will, in communication with the Municipal Commission, supply the omission.

21. The 2nd item is provided for at the instance of the Inspector of Schools for the establishment of a training school.

22. The allotment for the 3rd item is 50 per cent. in excess of the current year's provision. Grant II., will therefore be Rupees 14,120.

23. GRANT III., SANITATION, ETC.—The total of Grant III. is Rupees 25,710, and is made up of the following items :—

	RS.
1. Hospitals and Dispensaries.....	9,620
2. Payment to Government for Vaccine Establishment...	2,360
3. Sanitary establishment and cleansing of tanks and wells.	2,000
4. Choultries...	11,730
Total....	25,710

24. The first of these items appears from Statements IV. and IV.-A. to be for charges of the Civil Dispensaries at the places marginally noted.

Ramnad 5,720
Shevagungah 2,000
Madura.... 1,960

25. It is proposed to re-establish the Dispensary at Shevagungah, which was formerly kept up by the Zemindar but has now been abandoned. As all the charges of the Institution are to be borne by the General Funds, it should not have appeared in Statement IV.

26. The provision of Rupees 1,900 is the contribution to the Municipality for the Civil Dispensary at Madura. In his letter dated 2nd November 1871, No. 328, the Acting Collector reports that the total estimated charges of the institution for 1872-73 are Rupees 5,800, and that the Local Board have consented to contribute one-third thereof, to enable the Municipal Commissioners to effect certain improvements in existing arrangements and to open a Lock Hospital. The allotments should not have been exhibited in Statements IV. and IV.-A.

27. The 3rd item is simply repeated in Statement IV.-B. without giving any details. From Government Order, 21st October 1871, No. 593, it appears that the Vaccination charge should be Rupees 1,790. If the Circle Board wish the establishment to be increased, they must apply for sanction.

28. The Sanitary Commissioner states that as no details of the proposed expenditure are given, he has no means of ascertaining whether it is or not proportionate to the sanitary needs of the Circle.

29. The particulars of the 4th item are given in Statements IV. and IV. A. Grant III. is reduced to Rupees 25,140.

30. GRANT IV., MISCELLANEOUS.—The first two allotments under Grant IV. have been corrected in this office and Rupees 200 required for the furniture of the office have been entered. The total amount is Rupees 1,610.

31. In paragraph 4 of his letter, the President states that the Municipal Commissioners of Madura collect Rupees 21,455 from tolls, that the average annual cost of the up-keep of the

roads amount to Rupees 5,687, and suggests hat two-thirds of the collections ought in justice to be contributed to Local Funds. The President should ascertain the views of the Commissioners on this point and then report stating his argument more fully. This conclusion seems to rest on an assumption which may not be conceded, viz, that the toll receipts ought to be spent on roads and nothing else. It should be observed that there has not yet been time to obtain the information on various points called for by Government in their order disposing of the Budget of the current year.

32. An abstract of the Budget Estimatesas modified by the Board of Revenue is as follows :—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	1,45,480	Grant I ...	Road Fund	1,50,940	
Union Fund	...		Union Fund	.....	
Endowment Fund ...	24,100		Endowment Fund ...	.....	
General Fund	49,970		General Fund	2,300	1,53,240
		Grant II ...	Union Fund	.....	
Road Fund.			General Fund	14,120	14,120
		Grant III ...	Endowment Fund ...	13,800	
Receipts ... 1,45,480			General Fund	11,340	25,140
Appropriation. 15,000		Grant IV ...	Road Fund	1,180	
1,60,480			General Fund	440	1,620
					1,94,120
		General Reserve		.....	4,170
		Balances.			
		Road Fund		8,360	
		Union Fund		...	
		Endowment Fund		10,300	
		General Fund		2,600	
				.....	21,260
Total...	2,19,550		Total...	.....	2,19,550

(True Extract.)

(Signed) J. GROSE,
Secretary.

No. 217. Proceedings of the Board of Revenue, dated 10th February 1872, No. 1,066, (Miscellaneous.)

Read again Board's Proceedings, dated 19th December 1871, No. 5,090.

From W. McQUHAE, Esq., Acting President of the Local Fund Boards, Madura District, to the Acting Secretary to the Board of Revenue, dated 12th September 1871, No. 5.

ABSTRACT.—Reporting on the proposals made by the Members of the Local Fund Boards of Madura and Dindigul Circles regarding the levy of tolls, with reference to Government Order, Public Department, 9th May 1871, No. 619.

IN the foregoing letter the Acting President reports that the Local Fund Board, Madura Circle, are unanimous in opinion that *no* tolls should be levied in that Circle, but should the Government wish it, they suggest Melur on the Trichinopoly road, as a site.

2. A majority of the Dindigul Circle Local Board recommend new toll-gates at the following places :—

1.—*Buntlagunta* on the road between Periakolum and Madura.
2.—*Verapakshi* on the road between Dindigul and Palany.
3.—*Periakolam ghat.*

3. There is an old toll-gate at the Andiputty Pass in this Circle, which is casually adverted to in paragraph 3 of the Acting President's letter.

4. Mr. McQuhae is opposed to a toll-gate being established at the Periakolum ghat because it is only a bridle-path and the traffic on it requires encouragement. The Board of Revenue concur in this view.

5. As regards the other sites, the Acting President will be good enough to report whether they meet the requirements laid down in paragraph 22 of Government Order, Public Department, dated 9th May 1871, No. 619, iterated below :—

Melur, Buntlagunta, Verapakshi.

1st. That toll-gates shall be placed where the tolls cannot easily be evaded.

2nd. That tolls shall be levied where the traffic is such that the expense of collections will not exceed 25 per cent. of the gross receipts.

3rd. That tolls shall be established in places where means of obtaining prompt redress for vexatious or fraudulent acts by Toll-keepers exist.

6. It is observed that the Acting President has brought to credit in the Budget Estimates for the ensuing year, the receipts expected from the toll-gates proposed to be put up at Buntlagunta and Verapakshi.

Dindigul Circle.

7. The case of the Andiputty toll-gate is disposed of in Government Order, 9th December 1871, No. 766.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

From W. McQUHAE, Esq., Acting President, Local Fund Board, Madura, to the Secretary to the Board of Revenue, dated 19th January 1872, No. 16.

WITH reference to the Proceedings of the Board of Revenue, dated 19th December 1871, No. 5,090, I have the honour to report that the proposed toll gate at Butlagunta is on a bridge over a deep river at a point where the road passes for some distance through paddy fields, so that the toll cannot possibly be evaded. The expenses of collecting the tolls will probably be considerably under 10 per cent. of the receipts, if the maximum rates entered in Schedule B. be sanctioned, as the Vice-President of the Dindigul Circle estimates the receipts at Rs. 11,000 from traffic returns taken under his orders on two occasions. There is a Police Station close to the proposed gate, and a Sub-Magistrate is stationed at Nelakottah, distant six miles.

2. The proposed gate at Virupakshi is on a ghaut, where the toll cannot be evaded, and the receipts at the maximum rates will probably be about Rupees 7,500, so that the first two conditions will be complied with. But this site is three miles from the nearest Police Station, and thirteen miles from the nearest Sub-Magistrate's station. The Vice-President of the Dindigul Circle consequently recommends that the toll be placed at the village of Chuttrapatti, three miles from the ghaut where there is a Police station and where the Velur Mittadar, a member of the Local Fund Board, resides. There being only one road through the village, the toll cannot be evaded, and there will be sufficient protection there against vexatious and fraudulent action on the part of the toll-keepers.

3. The conditions laid down in the Government Order are complied with in the case of the proposed toll at Melur, which is a large place, and the station of a Tahsildar. The Local Fund Board are, however, unanimously opposed to any toll on the road from Trichinopoly to Tinnevelly, in addition to those already established at Madura Town. This is the only good road that has been given to the people in the Madura Circle in return for the road cess they have paid, and they

already pay toll in it at Madura. I am strongly of opinion that the time has not come for tolls in the Madura Circle. When the people have got more than one good road in return for the money already paid, it will be time enough to make them pay more.

4. With reference to paragraph 6 of the Board's Proceedings, I beg to state that the receipts expected from the proposed toll gates at Butlagunta and Virupakshi were not entered in the Budget Estimate by me. I admit that there are made roads in the Dindigul Circle, and that the time has come when the subject of tolls in that Circle may be considered. But considering the nature of the traffic, and the amount paid as road cess, I am opposed to the levy of any toll at more than half the maximum rates entered in Schedule B. The tolls at Madura Town and at Andiputty are only levied at this rate, and a higher rate would be most unpopular, besides being unequal; for if the maximum rates are for maximum traffic, then not more than half those rates should be payable either at Butlagunta or Chuttraputti.

5. The result of these views is that I recommend the establishment of toll gates at Butlagunta and Chuttrapatti in Dindigul Circle, and the levy of tolls at half the maximum rates entered in the Schedule. I think the expenses of collection at the latter place will not exceed 25 per cent. of the gross receipts.

The Board concur with the President and resolve to recommend Government to sanction the collection of tolls at half the maximum rates at Butlagunta and Chuttrapatti.

(True Copies and Extracts.)

(Signed) J. GROSE,
Secretary.

No. 218. From W. McQUHAE, Esq., President, Local Fund Board, Madura, to the Chief Secretary to Government, Madras, dated Periakolum, 10th January 1872, No. 50.

Adverting to paragraph 4 of the Order of Government, dated 18th October 1871, No. 314, Educational Department, I have the honour to state that the Local Fund Boards of the two Circles in this district fully approve of the revised scheme of establishment proposed by the Director of Public Instruction, and have no modifications to suggest in it.

2. The amount provided for in the Budget of 1872-73 for the cost of the Educational Inspecting agency of the district will be sufficient to meet the additional expenditure on that account, the Government having resolved to bear one-third of the charges.

No. 219. From W. McQUHAE, Esq., President of the Madura Municipality, to the Chief Secretary to Government, Fort Saint George, dated Periakolum, 10th January 1872, No. 2.

In continuation of my letter, dated 1st instant, No. 1, submitting the Budget Estimate of the Dindigul Municipality for 1872-73, I have the honour to state that, in my opinion, the rates of toll now levied at that town ought not to be increased. I believe that the traffic at Dindigul cannot bear higher rates, and I find that the Commissioners of the wealthier and more important town of Madura are opposed to any increase in the rates of toll. Under these circumstances, and the Municipal Commissioners of Dindigul not being unanimous on the point, I cannot recommend the proposed increase for the sanction of Government.

No. 220. Proceedings of the Board of Revenue, dated 6th February 1872, No. 906.

(Miscellaneous.)

From E. B. POWELL, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 31st January 1872, No. 172.

The Deputy-Inspector of Schools for the Madura District having sent me the Budget Estimates for 1872-73 of the Local Fund Board for the Madura Circle, I have the honour to make the following remarks in connection therewith.

2. The provision for inspection is higher than is called for by present sanctioned scales. The Board have provided for a Deputy-Inspector at the rate of Rupees 150 per mensem, while the salary now drawn by this officer is only Rupees 125. As, however, the excess will allow of an

increase being made to the pay of the Deputy-Inspector, who is an officer of some standing in the department, I think the item may be allowed to stand.

3. The Board have also provided for four Inspecting Schoolmasters instead of three, the number now sanctioned; possible the extra man will be required by the Board in the extended operations contemplated by them in 1872-73.

4. It is impossible for me to say what sum should be provided for results grants, as naturally a considerable advance may be looked for in this direction each succeeding year. I observe, however, that, while the sum sanctioned for such grants for the whole district in 1870-71 did not quite reach Rupees 5,500, Rupees 7,000 are put down for the Circle of Madura for 1872-73. I think this amount might be reduced by Rupees 1,000, if not by more.

Submitted to Government in continuation of Board's Proceedings, dated 22nd December 1871, No. 5,130.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 221. Order thereon, 23rd March 1872, No. 356.

With Proceedings above recorded the Board of Revenue submit the Local Fund Budgets of the Madura and Dindigul Circles for 1872-73.

2. The Local Fund Boards of the Circles apparently desire to have each four Inspecting Schoolmasters, and the Board of Revenue have provided accordingly. This will give eight for the district, whereas the Director of Public Instruction recommends only five. The grants paid to lower class schools in 1870-71 amounted in the Madura Circle to Rupees 3,255 and in Dindigul to Rupees 1,575, while in the present Budgets the allotments proposed (which, however, have to be somewhat reduced) are Rupees 7,000 and 6,000 respectively. No Unions are yet proposed. It may hereafter be necessary and desirable to have an Inspecting Schoolmaster for each taluq, but looking to the present state of the funds and the extent to which operations in connection with primary education have proceeded, the Government are of opinion that the scale proposed by the Director of Public Instruction should be provided for. In his letter dated 10th January 1872, which should have been addressed to the Board of Revenue, the President states that this scale is approved by the Local Boards. It will be allotted between the Circles as shown in the margin. The Government have assigned the more highly paid Deputy Inspector to Madura and the two more highly paid Inspecting Schoolmasters to Dindigul. The Government do not see necessity at present for increasing the pay of the Madura Deputy Inspector to Rupees 150.

3. The division of the petty establishment ordered by the Board of Revenue and their remarks thereon and as to vaccination allotments are approved.

Madura.	Rs.
Deputy Inspector on Rs. 125	1,500
Office allowance.	276
Travelling allowance	804
	2,580
⅓rds of which are	1,720
3 Inspecting Schoolmasters at Rs. 25	900
Office allowance	54
Batta	520
	3,194
In round figures	3,200

Dindigul.	
Deputy Inspector, on Rupees 100...	1,200
Office	276
Travelling allowance...	800
	2,276
⅓rds of which are	1,518
2 Inspecting Schoolmasters on Rs. 35 and 30	780
Office.....	36
Batta.....	336
	2,670

4. Madura.—The Provincial grant assigned to this Circle in the G. O., 15th January 1872, is Rupees 36,850 and the charge against it for Public Works Department supervision Rupees 27,930. The insertion of these items necessitate considerable modifications in the Budget entries. The balances of road and general funds entered in the Statement I.-A. will probably be realized and may stand. The revised receipts will be Rupees 2,08,190.

5. To balance the Road Fund Budget, the additional appropriation from the land cess must be raised to Rupees 24,000 and the grant for new works must be reduced. The Revenue Board should call for details of the estimate of the cess proceeds in order that no more than the proper sum may be credited under head 2, Statement II., which now contains exactly two-thirds of the whole estimated yield. The receipts of the Road Fund will be Rupees 1,58,120. The allotments which it appears to Government fairest and least injurious to curtail are Nos. 1 and 2 of Statement II.-A, Part I. The former will be reduced to Rupees 16,500 and the latter to Rupees 20,000. It is of course open to the Local Board or the Board of Revenue to propose a re-arrangement of the retrenchment. The grant for new works will then be Rupees 56,000, and the other allotments from the Road Fund, corrected so as to accord with the rules and the revised Grant IV. noticed below, will be as shown in the margin. Grant I., Public Works, will be Rupees 1,58,910.

New works	56,000
Repairs	52,880
Establishment	32,040
Tools and Plants...	1,090
Reserve	15,740
	1,57,750
Balance...	370
	1,58,120

6. The allotment for inspection is reduced to Rupees 3,200. That for a training school will, in the absence of a matured proposal and of sufficient funds, be struck out. The Dindigul Board should contribute towards such an institution, but their Budget contains no provision for it. Rupees 6,400 will suffice for results grants, and Grant II. will be Rupees 9,600.

7. Grant III. is passed at Rupees 25,140. The Government are glad to find that the Local Board propose to re-open the Dispensary at Shevagunga. The Inspector-General, Indian Medical Department, will detail a Hospital Assistant for the duty as soon as the President intimates that the services of a Medical subordinate are required.

8. Grant IV. is raised to Rupees 1,790 to provide for the Accountant-General's establishment.

9. The Budget as revised by Government is as follows :—

Receipts.

	Rs.
Balances	19,120
Allotments	50,300
Rates and Taxes	1,24,800
Endowments	13,970
	2,08,190

Expenditure.

Grant I.	1,58,910
Do. II.	9,600
Do. III.	25,140
Do. IV.	1,790
	1,95,440

Balances.

Road Fund...	370	
Endowment Fund	10,300	
General	2,080	
		12,750
Total...		2,08,190

10. Dindigul.—The Local Board of this Circle propose to establish two new tolls at Butlagundu and at the Verupakshi pass; but under the recent Government Order these must be struck out, and the proceeds of the Andiputty ghaut toll alone retained, and, with reference to the Sub-Committee's remark, will be entered at Rupees 6,000. The arrangement proposed, whereby the Municipality of Dindigul is to levy tolls at the maximum rates and pay over three-fourths of the proceeds to the Local Fund Board, does not commend itself to Government, and must be further considered and reported on by the local authorities as regards its effect on the traffic of the Circle generally, more especially with regard to the opening of the proposed Railway. The amount will be struck out of the Budget.

Proceedings of the Madras Government, Financial Department,
23rd March 1872.

11. The revised provincial grant being inserted, the assets of the Circle become Rupees 1,60,270. To balance the Road Fund Budget it is necessary, allowance being made for the increased charge for Public Works Establishment, and for certain reductions in the other grants noted below, to increase the additional appropriation from the land cess to Rupees 12,000 and to reduce the grant for new works Road Fund to Rupees 57,500. This reduction had best be effected (as it seems to Government at present) by curtailing the grants for items 4, 5, 6, 7, 9 and omitting item 10 as entered in Statement II.-A., Part I. Proportionate shares of the Department Public Works Establishment and of the revised Grant IV. being entered, the Road Fund receipts and expenditure will be as shown in the margin. Grant I. will be Rupees 1,43,570.

Receipts.

	Rs.
Balance	15,000
Two-third cesses...	54,670
Additional appropriation	12,000
Allotment, etc.	53,220
Tolls	6,000
Total...	1,40,890

Expenditure.

New works	57,500	
Repairs	41,750	
Establishment	27,440	
Tools and Plant	990	
Reserve..	12,590	
	1,40,270	
Balance	620	
	1,40,890	

12. The grant for inspection will be as above stated Rupees 2,670, and the allotment for results grants will be reduced with reference to past a[illegible]als and to the scarcity of funds to Rupees 5,000. Grant II. is then Rupees 7,670.

13. Rupees 1,200 seems an adequate contribution for the Dindigul Dispensary, and Grant III. will be Rupees 5,800. The Government sanction the establishment of the new Dispensaries and the supply of Medical Subordinates on requisition.

14. Grant IV. is raised as in Madura.

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

Receipts.

	Rs.
Balances...	15,800
Allotments	55,470
Rate and Tax...	88,000
Miscellaneous	1,000
	1,60,270

Expenditure.

Grant I.	1,43,570
Do. II.	7,670
Do. III.	5,800
Do. IV.	1,270
	1,58,310

Balances.

Road Fund	620	
General Fund...	1,340	
		1,960
Total...		1,60,270

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. T. Cartledge.

proceeding

57/197.

Govt. of Madras

FINANCIAL.

To

The Board of Revenue,

&c, &c.

Dated March, 23rd.

Recd.

Read.

G. O., 23rd March 1872, No. 956.

MARCH.

Nos. 215—221.

Reviewing the Local Fund Projects of the Madura and Dindigul Circles for 1872-73.

16

No. 5,090.

Proceedings of the Board of Revenue, dated 19th December 1871.

Read the following letter from W. McQUHAE, Esq., Acting President of the Local Fund Boards, Madura District, to the Acting Secretary to the Board of Revenue, dated 12th September 1871, No. 5:—

Abstract.—Reporting on the proposals made by the members of the Local Fund Boards of Madura and Dindigul Circles regarding the levy of tolls, with reference to Government Order, Public Department, 9th May 1871, No. 619.

In the foregoing letter the Acting President reports that the Local Fund Board, Madura Circle, are unanimous in opinion that *no* tolls should be levied in that Circle, but should the Government wish it, they suggest Melur on the Trichinopoly road, as a site.

2. A majority of the Dindigul Circle Local Board recommend new toll-gates at the following places:—

1.—*Buntlagunta* on the road between Periakolum and Madura.

2.—*Verapakshi* on the road between Dindigul and Palany.

3.—*Periakolam ghat.*

3. There is an old toll-gate at the Andiputty Pass in this Circle, which is casually adverted to in paragraph 3 of the Acting President's letter.

4. Mr. McQuhae is opposed to a toll-gate being established at the Periakolum ghat because it is only a bridle-path and the traffic on it requires encouragement. The Board of Revenue concur in this view.

5. As regards the other sites, the Acting President will be good enough to report whether they meet the requirements laid down in paragraph 22 of Government Order, Public Department, dated 9th May 1871, No. 619, iterated below:—

Melur, Buntlagunta, Verapakshi.

1st. That toll-gates shall be placed where the tolls cannot easily be evaded.

2nd. That tolls shall be levied where the traffic is such that the expense of collections will not exceed 25 per cent. of the gross receipts.

3rd. That tolls shall be established in places where means of obtaining prompt redress for vexatious or fraudulent acts by Toll-keepers exist.

6. It is oberved that the Acting President has brought to credit in the Budget Estimates for the ensuing year, the receipts expected from the toll-gates proposed to be put up at Buntlagunta and Verapakshi.

Dindigul Circle.

7. The case of the Andiputty toll-gate is disposed of in Government Order, 9th December 1871, No. 766.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting President of the Local Fund Boards, Madura District.

Erd. T. Cartledge.

probably

1871.

Board of Revenue,

MADRAS.

PROCEEDINGS, 19TH DECEMBER 1871, No. 5,090.

Encl.

Received.

DECEMBER.

No. 5,090.

Toll-gates—proposed to be established a Melur, Battlagunta and Verapakshi in Madur District,—President, Local Fund Boards, re quested to report whether sites selected for meet requirements laid down by Government —Concurrence expressed in President's opinio against levy of tolls at Periakolum ghaut.

Ld Rec 2/4/72

14/7

No. 16.

Madura.
President and Collector's Office
19th January 1872.

From

W. Dr. Lushae Esq.
Ag. President Local Fund Board

To

J. Grose Esq.
Secretary to the Board of Revenue.

Sir,

With reference to the Proceedings of the Board of Revenue dated 19th December 1871 No 5090 I have the honor to report that the proposed Toll gate at Battlagunda is on a bridge over a deep river at a point where the road passes for some distance through paddy fields, so that the toll cannot basically be evaded. The expenses of collecting the tolls will probably be considerably under 10 per cent of the receipts, if the maximum rates entered in Schedule B be sanctioned, as the Vice President of the Dindigul Circle estimates the receipts at Rs 11,000 from traffic returns taken under his orders on two occasions. There is a Police station close to the proposed gate and a Sub Magistrate is stationed at Nelakottah distant 6 miles.

2. The proposed gate at Verapatchi is on a ghât, where the toll cannot be evaded and the receipts at the maximum rates will probably

probably be about Rs 7500 so that the first two conditions will be complied with. But this site is 3 miles from the nearest Police Station and 13 miles from the nearest Sub Magistrate's station. The Vice President of the Dindigul Circle consequently recommends that the Toll be placed at the village of Chuttrapatti 3 miles from the ghat where there is a Police station and where the Velur Mittadar, a Member of the Local Fund Board, resides. There being only one road through the Village, the Toll cannot be evaded and there will be sufficient protection there against vexatious and fraudulent action on the part of the Toll keepers.

3. The conditions laid down in the Govern= =ment Order are complied with in the case of the proposed Toll at Melur which is a large place and the station of a Tahsildar. The Local Fund Board are however unanimously opposed to any Toll on the road from Trichinopoly to Tinnevelly in addition to those already established at Madura Town. This is the only good road that has been given to the people in the Madura Circle in return for the road cess they have paid and they already pay Toll in it at Madura. I am strongly of opinion that the time has not come for tolls

tolls in the Madura Circle. When the people have got more than one good road in return for the money already paid it will be time enough to make them pay more.

4. With reference to para 6 of the Board's Proceedings, I beg to state that the receipts expected from the proposed Toll gates at Batlagunda and Virupakshi were not entered in the Budget Estimate by me. I admit that there are made roads in the Dindigul Circle and that the time has come when the subject of Tolls in that Circle may be considered. But considering the nature of the traffic and the amount paid as road cess, I am opposed to the levy of any toll at more than half the maximum rates entered in Schedule B. The tolls at Madura Town and at Andipatty are only levied at this rate, and a higher rate would be most unpopular, besides being unequal; for if the maximum rates are for maximum traffic then not more than half those rates should be payable either at Batlagunda or Chattrapatti.

5. The result of these views is that I recommend the establishment of toll gates at

at Batlagunda and Chuttrapatti in Dindigul Circle and the levy of tolls at half the maximum rates entered in the Schedule. I think the expenses of collection at the latter place will not exceed 25 per cent of the gross receipts.

I have &c.
(signed) H. McLuhan
Ag: President
(True Copy)

J Grose
Secretary.

Ed Stanhope
Asst Trails

1523

Miscellaneous No. 1066. REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 10th February 1872.

Read again Board's Proceedings 19 December 1871 No. 5090

Read letter from the Acting President Local Fund Board Madura dated 19 January 1872 No. 16.

The Board concur with the President and resolve to recommend Government to sanction the collection of tolls at half the maximum rates at Puttagunda and Chuttaapatti.

(True Extract)

J. Gale
Secretary

To The Chief Secretary to Government Financial Department.

with copy of Board's Proceedings No. 5090 of 1871. and copy of letter of the Acg. President Local Fund Board Madura dated 19 January 1872 No. 16.

Copy. Mailed

MISCELLANEOUS No. 906

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 6th February 1872.

Read the following

No. 172.

From

E. S. Powell Esquire
Director of Public Instruction

To

The Secretary to the
Board of Revenue

SIR,

The Deputy Inspector of Schools for the Madura District having sent me the Budget Estimates for 1872/73 of the Local Fund Board for the Madura Circle, I have the honor to make the following remarks in connexion therewith.

2 The provision for inspection higher than is called for by present sanctioned Scales. The Board have provided

Rec'd 6 Feb 1872 Regd
Proceedings of the Board of Revenue.
No. 1066.

Dated 6 February 1872.
Despatched 12—4—
Rev. 173
Encl 2.
No. 264

Requesting Govt. to sanction collection of Rs 2 to defray the expenses of Butterfruda &c Chattrapatti

Rec'd 6 Feb 1872 No 30-31 Govt
30 Public 1871 — 44-64 F.C
7 Dec 1871 — 35 40 F.I

provided for a Deputy Inspector at the rate of Rupees 150 per mensem, while the Salary now drawn by this Officer is only Rupees 125. As however the Excess will allow of an increase being made to the pay of the Deputy Inspector who is an Officer of some standing in the Department, I think the item may be allowed to stand.

3 The Board have also provided for three Inspecting Schoolmasters instead of two; the Number now Sanctioned; possible the Extra man will be required by the Board in the Extended operations Contemplated by them in 1872/73.

4. It is impossible for me to say what Sum should be provided for Results Grants, as naturally a Considerable advance may be looked for in this direction each Succeeding year. I observe however that, while the Sum Sanctioned for such grants for the whole District in 1870/71 did not quite reach Rs. 5,500 - Rupees 7000 are put down for the Circle of Madura for 1872/73. I think this amount might be reduced by Rupees 1000, if not by more.

I have &c
(Signed) E B Powell
Director of Public Instruction

Office of the Director of Public Instruction
Madras 31st January 1872

Submitted to Government in Continuation of Board's Proceedings

(True Copy & Extract)
J Gyle
Secretary

To The Chief Secretary to Government
Financial Department

(Signed) [illegible]

Rs 50

Madras President & Dist
Camp Periacolam
10th January 1872

From

W. McCahan Esquire
President Local Fund Board
Madras

To

The Chief Secretary to Government
Madras.

Sir

Adverting to para 4 of the order of Government dated 18th October 1871, No 314, Educational Department, I have the honor to state that the Local Fund Board of the 2 circles in this District fully approve of the revised scheme of Establishment proposed by the Director of Public Instruction and have no modifications to suggest in it.

2. The amount provided for in the Budget of 1872-73 for the cost of the Educational Inspecting Agency of the District will be sufficient to meet the additional expenditure

Fin. 1872 Dept.
Proceedings of the Board of Revenue.
No 906.

Dated 6 Feby 18
Despatched 6 — —
Rec'd 7 — —
No 229

Submitting Revised Establishment of Director of Public Instruction for Local Fund Budget for Madura Circle for 1872-73.

GC 230 Hunt 52 No 229

expenditure on that account, the Government having resolved to bear one third of the charges.

I have the honor to be
Sir
Your Most Obedient Servt

W. McDuhee
President.

Revenue Department.

Proceedings of the Board of Revenue
dated 22d December 1871.

Read the following letters:—
From the Acting President of the Local Fund Boards, Madura District, dated 2d November 1871 No 7.
Do Sanitary Commissioner, dated 17th November 1871 No 83.

The Local Fund Budget Estimates of the Madura Circle for 1872-73 are herewith submitted for the orders of Government.

2. The total Local Fund Receipts of the year are Estimated at Rs 219,530 made up of the following items:—

Statement I A Revenue & Receipts

	Rs
1. Balances	19,120
2. Allotments from General Revenue	61,660
3. Rates and Taxes	1,24,800
4. Endowments &c.	13,970
Total	2,19,530

3. The 1st item consists of the balances noted in the margin. These sums are those shewn in the current year's Budget, as revised by the Board of Revenue and

Road Fund — Rs 720
Endowment do — 10,130
General do — 8,270
Total 19,120

1872 Fasl Default

From The President
Local Fund Board
Madura Circle
To The Chief Secretary to Government

No 86.

Dated 10th & 13th January
Rec'd 4th January 1872
Noted

Madras

Stating that the Local Fund Boards of the 2 Circles in the District fully explained the causes of the heavy deficits in the Revenue of the Taluks and requesting that the Director of Public Instruction may be requested to submit his remarks on the Public Instruction

Rec: 18th October 1871. No 33-34. Encl. Rec'd 1872.

Ld 27th Rec'd 2/12

and are now brought forward intact as a matter of course.

The actual balances which the President saw fit to expect when preparing this budget should have been inserted in it.

4. The grant from Provincial Funds for the District is Rs 80,360, of which Rs 48,210 belong to the circle and Rs 32,000 to Dindigul making a total of Rs 80,210 or Rs 150 less than the authorized amount. The Board of Revenue have added the difference to the funds of the latter circle thus leaving the distribution as made in the Current year's Budget.

5. The Cess on lands is given as Rs 1,24,800. It is Rs 47,800 in excess of the Current year's Estimate.

6 The President's proposals on the Subject of new Tolls having been incomplete, the Board of Revenue have called upon him to furnish further information, on which, when received, will be laid before Government for orders.

7. The Sum of Rs 2,070 against "Dispensaries" is made up of Rs 2000, the Contribution by the Zemindar of Ramnad to the Dispensary at that place and Rs 70, the Sale proceeds of Medicine

Statement IB Expenditure

8. The total proposed Expenditure is Amounts to Rs 1,97,990 and is detailed as follows:—

Grant I	1,56,650
do II	14,500
do III	25,710
do IV	1,130
Total	1,97,990

Grant I Public Works Statement III Road Fund Receipts and Expenditure

9 In Statement II, the assets of the Road Fund are Estimated at Rs 1,60,580, inclusive of an additional appropriation of Rs 15,000 from the one third Land Cess and Rs 100 the Avenue Receipts. The latter item should have been credited to the General Fund and it has accordingly been struck out.

10. The provision for Petty Establishment is Rs 3150 and that in the Budget of the other Circle Rs 800, making a total of Rs 3,950, which is Rs 770 less than the Sanctioned Amount. Of the Establishment one Overseer, 2 Maistries and one Cascar at an annual cost of Rs 1570 have been allotted this year to the Dindigul Circle, but the Circle Board

* 3 Overseers at 75 Rs each — Rs 225
6 Maistries at 25 do — 150
3 Cascars at 6 do — 18
Cost per month 393
do. per annum 4716 or in round numbers 4720.

Board propose Reduce the Cost to Rs 800. The President States that there should at least be one Overseer and one Lascar at a Cost of Rs 972. The Board of Revenue are of opinion that the Sanctioned Petty Establishment should be looked upon as a permanent one and not liable to change with reference to the work to be done in Each year and that the Establishment allotted for the Circle which Consists of four Talugs is not large. The Overseer can be usefully Employed in the preparation of Surveys, plans and Estimates for new projects and in the general Supervision both of works in progress and of accounts. The Maistries will naturally look after the works more Carefully than the temporary class of men paid out of the allowance for Contingencies in the Estimates as suggested in para 26 of the Sub Committee's report on the Dindigal Budget.

11 The proposed allotment for the Share

of the Cost of the Public Works Supervision chargeable to the Road Fund of the Circle is Rs 19,640 and that in the Budget of the other Circle Rs 12,800, making a total of Rs 32,440, whereas the Sum fixed by Government is only Rs 32,100 or Rs 340 less. The amount does not appear to have been distributed between the two Circles in the ratio of the Expenditure to be incurred by Departmental Agency. The Correct Sums are Rs 16,450 for Madura and Rs 15,610 for Dindigal.

12 A provision of Rs 300 is made on account of Contingencies, but as the Sum of Rs 200 is apparently for the Contingent charges (including the Cost of Office furniture) of Collectors and Local Fund Boards Offices, it shall be Exhibited under Grant III. The amount has accordingly been transferred.

In favor of P.W.D	100
to do of Store Agency	200
	300

13 The total of Grant IV with her (as shown below) Rs 1,610 and the portion chargable to the Road Fund is Rs 1180

14 The Reserve Rs 16,060 is incorrectly Calculated. The proper amount has now been Entered.

Park

15. Part I Contains 5 items with a Total Allotment of Rs 61480. None of these seem to call for remark. — Statement II A Part I New Works.

16 Part II Comprises fourteen items for maintaining abnt 390 miles of Road at a Cost of Rs 54,880. The maintenance Grant of the 3d item has been raised from Rs 1500 to Rs 4,050 at the instance of the Superintending Engineers. The Second item should appear in the list of Petty works. — Part II Repairs

17. This Statement shows that the Lawful Appropriation of the Land Cess has been observed.

The total Road Fund Expenditure will thus be Rs 1,32,120 leaving a balance of Rs 8,360.

With the modifications which have been suggested, Grant I will become Rs 1,53,240

18. Grant II Consists of— — Grant II Education

		Rs
1	Payment for inspection	4,500
2	Training Schools	3,000
3.	Results grants	7,000
	Total	14,500

The

19. The particulars of the 1st item are given in para 5 of the Residents letter. The provision is Rs 380 in Excess of what it ought to be as shewn below. It is proposed to entertain an additional Deputy Inspector of Schools for the District on a Salary of Rs 75 per mensem instead of one on Rs 100 as proposed by the Director of Public Instruction in his Scheme of Inspecting Agency, two Inspecting School Masters and four Colporteurs for this Circle.

Existing Establishment

		Rs
1 Deputy Inspector at 125 Rs a month		1,500
1 Writer at 15 Rs	do	180
1 Peon at 5 Rs	do	60
Contingencies at 5 Rs	do	60
Travelling allowance		1,020
		2,820
Deduct one-third of the above charge to be borne by Government		940
		1,880

Carried

	Rs	
Carried forward	1,880	Existing Establishment
2 Inspecting School Masters at 30 and 25	660	
Travelling allowance at 30 Rs	360	
Office allowance	10	
	2,910	
2 Inspecting School Masters at 25 Rs	600	Proposed Establishment
4 Colporteurs at 5 Rs	240	
Batta for Inspecting School Masters	360	
Office allowance	10	
	4,120	

20. The President has distributed the Cost of the two Deputy Inspectors between the two circles, as but as under para 3 of the Government Order, Educational Department, dated 18th October 1871 No 314 each circle must bear the net cost of its Inspecting Staff and the cost of the new Deputy Inspector should be debited to Trendigul. No mention is made of the share of the cost of inspection payable by the Madura Municipality. He President will in Communication with the Municipal Commissioner supply the omission.

21. The 2nd item is provided for at the instance of the Inspector of schools for the establishment of a training school.

22. The allotment for the 3rd item is 50 per cent in excess of the current year's provision.

Grant II will therefore be Rs 11,120.

Grant III Sanitation, &c

23. The total of Grant III is Rs 25,710 and is made up of the following items:

1. Hospitals and Dispensaries	9,620
2. Payment to Govt. for Vaccine Establishment	2,360
3. Sanitary establt. and Cleaning of tanks and wells	2,000
4. Choultries	11,730
Total	25,710

24. The first of these items appears from Statements IV and IV A to be for charges of the Civil Dispensaries at the places marginally noted.

Rasnaad 5,720
Shevagungah 2,000
Madura 1,900

25. It is proposed to re-establish the Dispensary at Shevagungah, which was formerly kept up by the Zemindar but has now been abandoned. As all the Charges of the Institution are to be borne by the General Funds, it should not have appeared in State IV.

26. The provision of Rs 1,900 is the Contribution to the Municipality for the Civil Dispensary at Madura. In his letter dy 2nd November /71 No 328, the Asst Collector reports that the total estimated Charges of the Institution for 1872-73 are Rs 5,800 and that the Local Board have consented to Contribute one-third thereof, to enable the Municipal Commissioners to effect certain improvements in existing arrangements and to open a Local Hospital.

The allotments should not have been exhibited in Statements II & III A.

27. The third item is simply repeated in Statement II B. without giving any details. From Government order 21st October 1871 No 593, it appears that the Vaccination charge should be Rs 1790. If the Circle Board wish the establishment to be increased they must apply for sanction.

28. The Sanitary Commissioner states that as no details of the proposed expenditure are given he has no means of ascertaining whether it is or not proportionate to the Sanitary needs of the Circle.

29. The particulars of the fourth item are given in Statements III & III A.

Grant III is reduced to Rs 25140.

Grant III. Miscellaneous.

30. The first two allotments under Grant III have been corrected in

iv

in this office and Rs 200 required for the furniture of the office have been entered.

The total amount is Rs 1610.

31. In para 4 of his letter the President states that the Municipal Commissioners of Madura collect Rs 21,455 from Tolls, that the average annual cost of the up-keep of the roads amount to Rs 5687 and suggests that two-thirds of the collections ought in justice to be contributed to Local Funds. He President should ascertain the views of the Commissioners on this point and then report stating his arguments more fully. His Conclusion seems to rest on an assumption which may not be conceded viz, that the toll receipts ought to be Spent on roads and nothing else.

It should be observed that there has not yet been time to obtain the information on various points called for by Government in their order disposing of the budget of the Current year.

32. An abstract of the Budget estimates as modified by the Board of Revenue

Revenue is as follows.

Receipts

Road Fund	145480
Union do	"
Endowment do	24100
General do	49970

Road Fund

Receipts	145480
Appropriation	15000
	160480

Total	219530

Charges

Count I	Road Fund	150740	
	Union do	"	
	Endowment do	"	
	General do	2300	153240
Do II	Union do	"	
	General do	14120	14120
Do III	Endowment do	13800	
	General do	11340	25140
Do IV	Road do	11180	
	General do	440	1620
			194120
	General Reserve		4170
	Balances.		
	Road Fund	8360	
	Union do	"	
	Endowment do	10300	
	General do	2600	21260
			219530

(True Extract)

J Rose
Secretary

To The Chief Secretary to Government
Financial Department.
with 2 original letters & Enclosures
Returned.

C H Hamilton
Collector & Manager

Revenue Department

Proceedings of the Board of Revenue.
dated 22d December 1871

Read letter from the Actg President of the Local Fund Boards, Madura District, dated 11th November 1871 No. 8.

Do — from the Sanitary Commissioner dated 17th November 1871 No. 85.

—

The Local Fund Budget Estimates of the Dindigul Circle for 1872-73, together with the report of the Sub-Committee, which explains the several items therein shewn, in a most satisfactory manner are herewith submitted for the orders of Government.

Statement I A
Revenues & Receipts

2. The total Local Fund assets of the year are estimated at Rs 166,610 and comprise the following items:—

		Rs
1	Balances	15,110
2	Allotments from General Revenue	42,500
3	Rates & Taxes	104,000
4	Contributions from Municipality	4,000
5	Miscellaneous	1,000
	Total	166610

3. The 1st item is made up of Rs 15,000 and Rs 110, the balances of the Road and General Funds. The President apparently labours under the erroneous impression that the balances commencing this budget must be the same as those

appropriation

No. 107
Financial 1871
Board of Revenue
Dated 22d Decr 1871
Rec'd 26th Do
5730

No 1002 Encls 3

Revising Local Fund Budget Madura Dist 1872/73.

Encl 23 to Board's Lr 316

Encl: 1st Catchee 1871 No 33
— 2d Catchee 1871 — 116-11
— 3d Catchee 1871 — 3-4

those ending the current year's Budget. In their review on the Madura Circle Budget, the Board of Revenue have pointed out the mistake. The Sub-Committee appear to have entered Rs 800 as the General Fund balance, and the President has altered it to Rs 110 to agree with the figures appearing in the Current Year's Budget. The Board of Revenue have restored the original amount.

4. To the grant from Provincial Funds allotted for this Circle, Rs 32,000, Rs 150 have been added. Vide para 4 of the review of the Budget of the other Circle.

5. The cess on land is estimated at Rs 82000 against Rs 56,520 in the Current year, the difference being Rs 25,480. The Vice President states that "the estimated demand on account "of Land cess between 1st July 1871 & 31st March "1872 in the Talugs of this Circle is entered as "the cess on land". The period mentioned refers to the Current revenue year and is not in itself a sufficient basis for framing the Estimate of 1872-73. The sum seems, however, to be fair and reasonable.

6. A sum of Rs 22,000 is entered against Tolls, which is Rs 12000 more than that estimated for the current year. In addition to the Andiputty Pass, tolls are proposed to be levied at the places noted

× G.O. F.D. dated 9th December 1871 No 766.

1. Buttagundu
2. Virapakshi Pass

noted in the margin. The proposals for the imposition of new tolls will be submitted to Government on the receipt of information from the Officiating Collector, called for by the Board of Revenue, regarding some of the conditions laid down in para 22 of the Government Order Public Department, dated 9th May 1871 No 619.

7. A sum of Rs 4,000 is entered as a contribution from the Dindigul Municipality for roads in the Circle. It is observed from para 7 of the Sub-Committee's report, that the Vice President of the Commission intends applying for the sanction of Government to the levy of tolls by the Municipality during 1872-73, on condition that three-fourths of the proceeds are made over to the Local Fund Board, as a contribution towards the maintenance of the roads on which the tolls are levied. The provision has been admitted pending the result of the application to Government. The assets of the year are Rs 1,67,450 of which Rs 1,36,070 belong to the Road Fund & Rs 31,380 to the General Fund.

Statement IB Expenditure.

8. The total Local-Fund outlay of the year is estimated at Rs 1,61,300 made up as follows:—

		Rs
Grant	I	142,900
Do	II	10,000
Do	III	7,000
Do	IV	1,400
Total		161,300

Grant I Public Works Statement II Road Fund Receipts & Expenditure.

9. In Statement II, the Road Fund assets are given as Rs 141,170, exclusive of an additional appropriation

appropriation of Rs 3,000 from the one-third Land cess and Rs 2,250, the proceeds of Avenues. The former sum has been raised to Rs 7,000 in this Office to balance the transactions of the Road Fund. The latter has been expunged from the Statement

10. The allotments for the items marginally noted have been altered with reference to paras 10 & 11 of the review on the Budget of the Madura Circle.

1. Petty Establishments - 1570
2 Share of the cost of the F.M.S. Supervision fees ——— 15,110

11. Part I contains 14 items with an aggregate allotments of Rs 73,600. With the exception of the first three, all the rest are unsanctioned.

Statement II A
Part I
New Works

12. The 13th item with an assignment of Rs 1500 is for the erection of a building for the Civil Dispensary at Dindigul. As this Institution is within the Municipality of that place and is to be transferred to the Commission shortly, the Board of Revenue do not see how the cost of any addition to the buildings can be charged to Local Funds. No explanation is afforded either the budget Sub Committee's Report or by the Presidents' letter, and the total expenditure being given in the Sub Committees report as Rs 72100 it would seem as if the allotment had been left in the list through inadvertence. It has accordingly been struck out.

Part II
Repairs

13. Part II comprises 16 items for maintaining 290 miles of road at a cost of Rs 141750 - From the

the remarks made opposite to the several items, it will be observed that the maintenance grants proposed for some of them have been reduced, and that the grant for one only has been raised by the Circle Board. The Sub Committee Report shews that very careful attention has been given to this important part of the budget.

× at No 6

Appendix to Part II

14 The Appendix shews particulars of Petty repairs costing only Rupees 1480, but the allotment in Part II is given as Rupees 3000. No information is supplied as to why the works making up the remaining amount have not been carried out the balance is probably owing to the inability of the Circle Board to name the works soon.

Statement II B

15. This statement shews that the rule regarding the Taluqwar appropriation of the Land Cess has been observed. The total expenditure of the Road Fund will thus be Rs 142,630 leaving a balance of Rs 440. The total of Grant will be Rs 145,680

Grant II
Education

16. Grant II consists of

	Rs
1 Payment for inspection	4,000
2 Results grants	6,000
Total	10,000

17. The allotment for the 1st item should be

be only Rs. 3620 as detailed below and the difference, Rs. 380, has been disallowed

	Rs.	
1 Deputy Inspector of Schools at 75 Rs. a month	900	Proposed Establishment
1 Writer at 15 Rs. Do.	180	
1 Peon at 5 Rs. Do.	60	
Contingencies	60	
Travelling batta	1020	
	2220	
Deduct 1/3 of the above chargeable to Government	740	
	1480	
4 Inspecting School masters at 25 Rs. each	1200	Existing Establishment
Travelling batta to do.	700	
Contingencies at 1½ Rs. each per month	72	
2 Calpookems at 7 Rs. per month	168	
	3620	

18 The provision for the 2nd item (Rs. 6,000) is in excess of the current year's by Rs. 2,660 or about 80 per cent. As the Inspecting staff has been strengthened, it is expected that a larger grant will have to be paid under the Results System. × Rs. 3340

The total of the Grant will be Rs. 9620

19 Grant III consists of — Grant III Sanitation &c.

1 Hospitals and Dispensaries	4,300
2 Payment to Govt. for Vaccine Establishment	2,200
3 Sanitary Establishment and cleansing of tanks and wells	500
	7,000

Paragraph 20 Palani Dindigul

20. The first of these items is for the charges of the Dispensaries noted in the margin. The transactions of the first two Institutions should not have been shown in Statement IV, as they are not endowed. The Dindigul Dispensary as remarked in para 12 supra is to be transferred to the municipality and therefore the receipts and charges thereof should not have been exhibited in Statements IV and IV A. In the current year's Budget, no provision was made for the contribution to the municipality for the Dispensary, but the Board of Revenue have ordered Rs. 400 in Statement I B under Grant III. From the remarks made opposite to this Institution in Statement IV A, it seems that it is proposed to debit Local Funds with Rs. 1,425, being three-fourths of the whole charge, viz Rs. 1,900, on the understanding that the remaining one-fourth is to be contributed by the municipality. The sum thus charged to Local Funds seems to be large, but in G.O. 17th April 17 No. 491, it was directed that Local Funds should bear two-thirds of the cost previously paid by Govt. The allotment has not been disturbed.

Vide para 6 last Para of G.O. 6th Oct. 17 No.

The

The Offg. Collector will expedite his application for the transfer of the three Dispensaries to the Local and Municipal bodies.

21. The particulars of Vaccine Establishment estimated to cost Rs. 2,200 are given in para 7 of the President's letter, but the charge determined by Govt. is Rs. 1240 and this has been entered. If a larger establishment is wanted sanction must be applied for

22 The 3rd item is for cleansing tanks and wells in the different parts of the Circle. The Sanitary Commissioner states that the provision though small may be accepted. The total amount of the grant is thus Rs. 6030.

23. Of the four items of charge appearing under grant IV, the first two have been altered in this office. The 4th item being the charges for the collection of Tolls is out of place and has accordingly been transferred to Grant I Statement I B. The total of the Grant thus amended is Rs. 1190.

Grant IV Miscellaneous

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

Receipts		Charges			
Road Fund	136,070	Grant I	Road Fund	141,640	
Union — Do.	"		Union — Do.	"	
Endowment Do.	"		Endowt. — Do.	"	
General — Do.	31380		General — Do.	4040	145680
		Do. II	Union Fund	"	
			General — Do.	9620	9620
Road Fund		Do. III	Endowt. Fund	"	
Receipts —	136,070		General — Do.	6030	6030
Appropriation —	7000	Do. IV	Road Fund	900	
	143070		General Do.	230	1130
					152460
		General Reserve —			3060
		Balances			
		Road Fund	530		
		Endowt. Do.	"		
		General Do.	1400		1930
	167.450				167.450

(True Extract)

J Gole
Secretary

To The Chief Secretary to Government. F. D.
with 2 Original letters and enclosures
(to be returned)

.—Budget Estimate of the Local Fund of the Madura 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	720			
(b) Union Funds				
(c) Endowment Funds	10,180			
(d) General	8270	19120		
2.—Allotments from General Revenue—				
(a) Provincial Funds	36,850			
(b) Special Funds—				
RS.	13,450	50,300		
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	124500	124500		
(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—		13970		
(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 ...		208,190		

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 ...	56000			56000		
Educational						
Sanitary and Miscellaneous						
(b) Repairs—						
Communications ...	52,880		52880			
Educational						
Sanitary and Miscellaneous	2000		2000	57880		
Total...	110,880					
(c) Establishment—						
Cost of General Establishment, Public Works Department			27,930 28,000			
Public Works Department, Petty Establishment			3150	050		
(d) Tools and Plant				31,080		
(e) Contingencies				1110		
(f) Road Fund Reserve				100		
(g) Contributions to other Circles or Municipalities for Public Works				15,740		
To for						
Total Grant I...				158,980		
GRANT II.—*Education.*						
(a) Payment for Inspection				3200		
(b) Training Schools—				"		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				"		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				6400		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...				"		
To for						
Total Grant II...				9600		

B.—*Expenditure.*—(Continued.)

	Number. 1871-72.	Number. 1872-73.	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—				7720		
Salaries of Medical Subordinates						
Clerks and Servants						
Diet of Patients						
Medicines and Surgical apparatus						
Supplies						
Contingencies						
Miscellaneous—Rent, Furniture, etc. ...				1790		
(b) Vaccination—						
Payment to Government for Vaccine Establishment ...				"		
(c) Employment of Medical Practitioners						
(d) Sanitary Establishments and cleansing of Tanks and Wells				2000		
(e) Markets—				"		
Establishments						
Contingencies...				11,730		
(f) Choultries—						
Establishments						
Contingencies						
Feeding Travellers						
(g) Miscellaneous—						
Contributions to other Circles						
To Bahampore Municipality for the Civil Dispensary ... ... Etc. etc. ...			RS. 1900	1900		
Total Grant III...				25,140		
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.				990		
Total Grant IV...				1790		
Grand Total Expenditure...				195,570	440	
BALANCES—						
(a) Road Fund				310		
(b) Union Funds				"		
(c) Endowment Funds				10,300		
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.				2070 12580		
Total ...				195,190		

II.—Estimate of Receipts and Expenditure of the Road Fund of the [illegible] Circle, [illegible] 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		720		
2. Two-thirds of the collections of Land Cess within the year		89,400		
3. Additional appropriation from the Land Cess by the Local Fund Board		24000		
4. Grants from Government—				
(a) Provincial Funds	36853			
(b) Special Funds	18350	55200		
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...		168120		

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 ...	12800			56800		
2. Repairs ...	57850			54850		
	70650					
3. Establishment—						
(a) Petty establishment			350			
(b) Share of cost of Public Works Department, Supervision chargeable to the Road Fund			2700			
(c) Charges in connection with Tolls and Ferries			1730			
(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			1860	14440		
(e) Contingencies			100	3290		
4. Tools and Plant				1090		
5. Contributions from the Road Fund ...				13740		
6. Reserve at 10 per cent. of receipts ...						
Total...				167640		
Balance...				480		
Grand Total...				168120		

.—Budget Estimate of the Local Fund of the Dindigul 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	5,000			
(b) Union Funds				
(c) Endowment Funds				
(d) General	500	15,500		
2.—Allotments from General Revenue—				
(a) Provincial Funds	44,970	55-		
(b) Special Funds—	10,500	44,970		
Rs.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	82000			
(b) Tolls	6000			
(c) House Tax	—	88000		
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				
Rs.				
From for ...				
Etc. etc. ...				
—Miscellaneous—				
(a) Market Rents		1000		
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		148,270		

1,50,270

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 ...	56500	1000	57500			
Educational						
Sanitary and Miscellaneous	3500		3500	61000		
(b) Repairs—						
Communications ...	39050	2700	41,750	41,750		
Educational						
Sanitary and Miscellaneous						
Total...	99050	3700				
(c) Establishment—						
Cost of General Establishment, Public Works Department			24940	24930		
Public Works Department, Petty Establishment			1570			
(d) Tools and Plant			450	2460		
(e) Contingencies				1030		
(f) Road Fund Reserve				250		
(g) Contributions to other Circles or Municipalities for Public Works				12,590		
To for						
Total Grant I...						
GRANT II.—*Education.*						
(a) Payment for Inspection				2670		
(b) Training Schools—						
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries						
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				5000		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for						
Total Grant II...				7670		

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—		2560		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...		1240		
(b) Vaccination— Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners				
(d) Sanitary Establishments and cleansing of Tanks and Wells		500		
(e) Markets—				
Establishments				
Contingencies...				
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Berhampore Municipality for the Civil Dispensary ... ... (Budget) RS. 1200		1200		
Etc. etc. ...				
Total Grant III...		5500		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		620		
(b) Do. do. in Collector's Office.		650		
(c) Establishments of the Local Fund Board.				
Etc. etc.				
Total Grant IV...		1270		
Grand Total Expenditure...		158,310		
BALANCES—				
(a) Road Fund		6,580		
(b) Union Funds		"		
(c) Endowment Funds		"5		
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.		1,350		
Total...		158,310		

Number.

1871-72.	1872-73.

Circle, District, for the official year 1872-73.

Expenditure.	Estimate, 1872-73.			Estimate, 1871-72.	Actual, 1870-71.
	By D. P. W.	By other Agency.	Detail. Total.		
	Rs.	Rs.	Rs. Rs.	Rs.	Rs.
1. New Works ...	5,500		5,500		
2. Repairs ...	31,050	2,700	33,750		
	36,550	2,700	39,250		
3. Establishment—					
(a) Petty establishment			1,320		
[b] Share of cost of Public Works Department. Supervision chargeable to the Road Fund			2,000		
(c) Charges in connection with Tolls and Ferries			420		
(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			1110.		
(e) Contingencies			250		
4. Tools and Plant			1,000		
5. Contributions from the Road Fund ...			1,470		
6. Reserve at 10 per cent. of receipts ...			10,570		
Total...			57,390		
Balance...			6,860		
Grand Total...			64,250		

II.—Estimate of Receipts and Expenditure of the Road Fund of the

Receipts.	Estimate, 1872-73.		Estimate, 1871-72.	Actual, 1870-71.
	Detail.	Total.		
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		5000		
2. Two-thirds of the collections of Land Cess within the year		53,670		
3. Additional appropriation from the Land Cess by the Local Fund Board		14,000		
4. Grants from Government—				
(a) Provincial Funds	44,170			
(b) Special Funds	8260	52,430		
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...		140890		

15200
125690

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~

Proceedings of the Board of Revenue } Dated 22nd Dec. 187 / Rs 5129 & 5130
do. do. do. } 10 Feb. 72 No. 1055
From President L. F. B. Newbury. 10th Jan. 72. No 56
" Mem.rs Comm.n Wright 10th Jan 72 2
Pres.t of the Board of Revenue 6 Feby 72 906
Order thereon 29 Jan 72 No 107.

With Proceedings ... above recorded the Board of Revenue submit the local fund budgets of the Madura & Dindigal circles for 1872-3.

2. The local fund boards of the circles aforesaid severally desire to have each four Inspecting Schoolmasters and the Board of Revenue have provided accordingly. This will give eight for the District, whereas the Director of Public Instruction recommends only five. The grants

grants paid to lower class schools in 1870-1 amounted in the Madura Circle to Rs: 3255 & in Dindigal to Rs: 1575, while in the present budget the allotments proposed which however have to be somewhat reduced) are Rs: 7000 & 6000 respectively. No unions are yet proposed. It may hereafter be necessary & desirable to have an inspecting schoolmaster for each taluk, but looking to the present state of the funds and the extent to which operations in connection with primary education have proceeded, the Govt. are of opinion that the scale proposed by the Director of Public Instruction should be provided for. It will be allotted

In his letter dated 10th Jan. 1872, which should have been addressed to the Board of Rev. the President states that the scale is approved by the Govt. boards

Madura

Deputy Inspector on Rs 125	—	1500.
Office allowance	—	276.
Travelling allowance	—	804.
		2580
⅔ of which are		1720.
3 Inspecting Schoolmasters at Rs: 25	—	900.
Office allowance	—	54.
Batta	—	520.
		3194.
in round figures	—	3200

Dindigal

Dy. Inspector on Rs: 110	—	1200.
Office	—	276.
Travelling allowance	—	800.
		2276.
⅔ of which are		1518.
2 Inspecting Schoolmasters on Rs: 35 & 30	—	780.
Office	—	36.
Batta	—	336.
		2670.

S.O. 15 Jan. 72 is Rs 36839 and the charge against it for P.W.D. Supervision Rs 27,930

allotted between the 2 Circles as shown in the margin. The Govt. have assigned the more highly paid Deputy Inspector to Madura & the two more highly paid Inspecting Schoolmasters to Dindigal. The Govt. do not see necessity at present for increasing the pay of the Deputy Inspectors from Rs 250. The division of the petty establishment ordered by the Board of Revenue & their remarks thereon & as to vaccination allotments are approved.

4. Madura. The Provincial grant assigned to this circle in the [illegible] is Rs. 26,830 & the charge against it for P.W.D. supervision Rs. 27,930. The insertion of these items necessitate considerable modifications in the budget entries. The balances of Road & General funds entered in the statement I. A. will probably

probably be realized may stand. The revised receipts will be Rs: 2,08,190.

5. To balance the road fund budget, the additional appropriation from the land cess must be raised to Rs: 24,000 & the grant for new works must be reduced. The Revenue Board should call for details of the estimate of the cess proceeds in order that no more than the proper sum may be credited under head 2 Statement II which now contains exactly two thirds of the whole estimated yield. The receipts of the road fund will be Rs: 1,58,120. The allotments which it appears to Govt. fairest & least injurious to curtail are Nos. 1 & 2 of Statement II A. Part I. The former will be reduced to

16,500
~~17,000~~ to Rs. ~~15,000~~ & the latter to Rs: 2,000. It is of course open to the local board or the Board of Revenue to propose a rearrangement of the retrenchment. The grant for new works will then be Rs: 56,500. The other allotments from the Road fund corrected so as to accord with the rules and the revised grant No. IV noticed below, will be as shown in the margin. Grant I Public Works will be Rs: 1,58,120.

New Works	~~56,500~~	56,000
Repairs	~~52,880~~	52,880
Establishment	~~32,040~~	32,040
Tools & plants	~~1,090~~	1090
Reserve	~~15,740~~	15740
	~~157,140~~	157,750
Balance	~~980~~	370
	158120	

6. The allotment for inspection is reduced to Rs: 3200. That for a training school will, in the absence of a matured proposal & of sufficient funds, be struck out. The Divisional Board should contribute towards such an institution but their budget contains

contains no provision for it. Rs: 6400 will suffice for results grant I & grant II will be Rs: 9600.

7 Grant III is passed at Rs: 25140. The Govt. are glad to find that the local board propose to reopen the dispensary at Shevaganga. The Inspector General Indian Medical Department will detail a hospital apprentant for the duty as soon as the President intimates that the services of a medical subordinate are required.

8. Grant IV is raised to Rs: 17[9]80 to provide for the Accountant Generals Establishment.

9. The budget as revised by Govt: is as follows.

Receipts

Balances	19,120.
Allotments	50,300.
Rates & Taxes	1,24,800.
Endowments	13,970.
	2,08,190

Expenditure

Grant I	158,310.
Grant II	9600.
Grant III	25,140.
Grant IV	1,780.
	194,800
	195490

Balances

Road fund	370	
	980	
Indtl. fund	10300.	12,750
	2080	
General	2112.	13,390
		208,190

but under the recent S.O. these must be struck out and the proceeds of the Andipatty Chaut toll alone retained, & with reference to the Sub Committee's remark, will be entered at Rs 6000

10. Dindigal - The local board of this circle propose to establish two new tolls at Buttagundu and at the Vemputhelli pass. The Board of Revenue have called for further information, pending the receipt of which the tolls will be retained in the budget. The proceeds of the toll at the Andipatty pass are included in the estimated receipts from tolls but as the rates have been reduced, the Government consider that accepting the Committee's

Statement

statement in para 6 of their Memorandum, it is advisable to reduce the estimate by Rs: 1,000. The arrangement proposed whereby the Municipality of Dindigal is to levy tolls at the maximum rates & pay over three-fourths of the proceeds to the local fund board does not commend itself to Govt and must be further considered & replaced on by the local authorities as regards its effect on the traffic of the circle generally, more especially with regard to the opening of the proposed railway. ~~On the average of the last of the above years, being the last ten years, the estimate is low.~~ The amount will be struck out of the budget.

Years.	
1868-9	3437.
1869-70	2776.
1870-1	3315.
	3.1

The

11. The revised provincial grant being inserted, the assets of the circle become Rs. 166,452,270. To balance the road fund budget it is necessary allowance being made for the increased charge for P.W. Establishments, & for certain reductions in the other grants noted below, to increase the additional appropriation from the land cess to Rs. 12,500 & to reduce the grant for New works to Rs. 57,500. This reduction had best be effected (as it seems to Govt. at present) by curtailing the grants for items 4, 5, 6, 7, 9 & omitting item 10. as entered in statement II A Part I. Proportionate shares of the D. P.W. Establishment and of the revised grant IV being entered, the road fund

fund receipts & expenditure will be as shown in the margin. Grant I will be Rs: 136,110.

12. The grant for Inspection will be as above stated Rs: 2670 and the allotment for results grants will be reduced with reference to past actuals & to the scarcity of funds, to Rs: 5000. Grant II is therefore Rs: 7670.

13. Rs: 1200 seems an adequate contribution for the Dindigal dispensary & grant III will be Rs: 5800. The Govt. sanction the establishment of the new dispensaries & the supply of medical subordinates on requisition.

14. Grant IV is raised as in Madura.

15. The budget as revised

Receipts

Balance	15,000.
⅔ Cesses	54,670.
Additional appn	12,000.
allotment [illegible]	53,220.
Tolls	18,000.
	1,33,390.

Expenditure

New works	53,000.
Repairs	41,750.
Establishment	25,270
Tools & plant	950.
Reserve	4,240.
	1,32,810.
Balance	580.
	1,33,390.

revised by Govt. is as follows.

Receipts

Balances	15800
Allotments	33470.
Rate & tax	100,000.
Miscellaneous	1,000.
	1,52,270

Expenditure

Grant I	1,36,110.
Grant II	7,670.
Grant III	5,800.
Grant IV	1,270.
	1,50,850.
	1,50,850

Balances.

Road fund	580.
General	940
	1,52,270.

The Rev. Dept
- Board of Rev
- Public Works Dept
- Coll. of Madura
- Acct. Genl
- Insp. Genl. Med. Dept
- Dir: Pub: Instn
- Surg Commr.

Revised Glass sent to Offices above named 29/3

14-8-26 III

18-6-26 III

1872

Govt. of {1872} Madras

Trial

To

The Bd. of Revenue

Dated 23 Mar. / 7 } 1872, No. 356

Recd.

Nos. 215-221

Reviewing the Local Fund Budgets of the Madura & Dindigul Circles for 1872-73.

Wyatt's Seal

215-221