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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 359. Press Mis.

228-229

Dated 23-3- 1872.

228-229 27/28

Not to be folded or roughly handled

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

No. 228. Read the following Proceedings of the Board of Revenue, dated 23rd January 1872, No. 156.

From the President of the Local Fund Boards, Tinnevelly District, dated 19th October 1871, No. 451.

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

From the same officer, dated 27th October 1871, No. 467.

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

From the Sanitary Commissioner, dated 30th October 1871, No. 65.

ABSTRACT.—Remarks on the Budget Estimate of the Local Fund Board, Tinnevelly Circle, for 1872-73.

From the same officer, dated 5th December 1871, No. 1,775.

ABSTRACT.—Remarks on the Local Fund Budget Estimates of the Shermadevi Circle.

From the Secretary to the Inspector-General, Indian Medical Department, dated 13th January 1872, No. 253.

ABSTRACT.—States that no provision is made for diets for Dispensaries in Tinnevelly in the Local Fund Budget.

THE Budgets of the Tinnevelly and Shermadevi Circles for 1872-73 will be submitted for the orders of Government.

TINNEVELLY.

2. RECEIPTS.—The balances are entered from the original Budget of 1871-72, and the only course which can now be taken is to amend them in accordance with the revision of the Budget by the Board and Government. The Road Fund balance must be increased with reference to the portion of the Reserve and the allotments which will remain unexpended, and the General balance must be reduced by Rupees 500 as the grant-in-aid for the current year to the Nazareth Dispensary will have to be paid out of it. The revised balances will be—

	Rs.
Road Fund	3,000
Endowment Fund...	3,380
General Fund	3,490
Total...	9,870

3. In the two Circles Rupees 7,000 are entered as the receipts from the Surplus Pound Fund. The largest surplus in former years was Rupees 10,000, and the accounts up to October do not promise a larger surplus than Rupees 7,000. Only half of this can be credited to the Local Fund, and the Board have accordingly halved the entries in both Budgets.

4. From the President's letter and Statements III., III.-A., and III.-B., it appears that Unions have been marked out and mapped, that wherever a school exists which applies for a grant-in-aid the Union around it is to be taxed, that aid to these schools is generally to be given in the shape of a grant of a portion of the salary of the master or masters, but that pial schools are to be subsidized (at first at all events) at the rate of two annas a month for each scholar, that no regular estimate of house-tax has yet been framed, and that a sum equal to the estimated grants-in-aid is inserted in the Budget as house-tax simply to balance it. The same

schools are referred to in all three Statements, and it seems almost certain that some of them are not elementary schools. No scheme of Unions has yet been submitted for sanction, and there is evidently so much misconception as to the intentions of Government that their consent to any scheme which may now be maturing cannot be assumed. The entry under house-tax will therefore be expunged, and in Grant II. the entries of grants-in-aid for the current year will be retained. This will necessitate a considerable reduction in road expenditure which has been swelled in consequence of the appropriation of a disproportionate share of the General Fund by the Road Fund.

5. The Palamcottah and Tinnevelly Dispensaries are to be handed over to the Municipal Commissioners, and their contributions must be struck out, as well as the receipts from Hospital Endowments.

6. The receipts will thus be—

	RS.
Road Fund	1,22,980
Endowment Fund	6,860
General Fund	51,850
Total...	1,81,690

7. EXPENDITURE—*Road Fund.*—It is proposed to appropriate Rupees 30,000 of the General Fund to the Road Fund, but the most that can be spared is Rupees 21,500. The Road Fund Receipts will therefore be Rupees 1,44,480.

8. Part I. shows allotments amounting to Rupees 58,070 for roads which are described in the President's letter. It is necessary to reduce the total amount by Rupees 16,000. Item 8 must therefore be reduced to Rupees 500, and Items 7, 12, 13, 14, 15, 16, and 17, must be struck out, and the assignment for New Works will then be Rupees 42,070.

9. There is an assignment of Rupees 2,000 for forming avenues which must be placed under Miscellaneous, and one of Rupees 1,650 for building a Dead-house at the Palamcottah Dispensary out of Hospital Funds, which must be struck out because the Hospital and its funds are vested in the Municipality. Two Choultries are to be built, one at Maniachi and one at Madavarvilagum Choultry at a cost of Rupees 300 each. They should have been entered in the Appendix to Part I. not in Statement IV.-B.

10. Part II. assigns Rupees 60,600 for repairing about 410 miles of road.

11. The Rupees 2,000 assigned for maintaining avenues must appear under Miscellaneous.

12. Out of the Rupees 7,000 described as for Petty Repairs detailed in Statement IV.-B., Rupees 900 is provided for repairing three Chuttrums and the rest is an allotment for sanitary purposes and belongs to Grant III. It should not have been entered in Part II.

13. In Statement II. the charges for avenues must be struck out. The cost of Department Public Works establishment will be Rupees 19,940 and of Controlling establishments Rupees 1,240. The allotment for Tools and Plant will be Rupees 1,030. The reserve will be Rupees 14,150.

14. The total Road Fund expenditure will thus be Rupees 1,44,430 leaving a balance of Rupees 50

15. GRANT I.—Besides the Road Fund allotments Rupees 4,000 is assigned to Avenues and 800 for building two Chuttrums and a square Tank. The Rupees 1,650 for a Dead-house at Palamcottah is struck out, and the Rupees 6,100 which it appears from Statement IV.-B. is an allotment for sanitary purposes, is relegated to Grant III. The Rupees 900 which according to the same statement is for repairing Chuttrums should be shown in Grant I. and Statement II.-A. It is said to be chargeable to the General Fund, but the Board believe that Chuttrum funds are always available for such purposes in Tinnevelly. If this is not the case, the Rupees 800 for building new Chuttrums and a square Tank must be disallowed.

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

Grant I. will be—

	RS.
Road Fund...	1,43,190
Endowment Fund	800
General Fund	4,950
Total...	1,48,940

16. GRANT II.—No allotment is made for the cost of Educational inspection. The presence of so many Missionaries engaged in education may make such inspection less necessary than in other Circles, but it cannot be done without altogether. The allotment for the current year is Rupees 740. The Director of Public Instruction has proposed to increase the existing establishment by one Deputy-Inspector at Rupees 100 and two Inspecting Schoolmasters at Rupees 40. An allotment of Rupees 2,140, which will suffice for one Deputy-Inspector and one Inspecting Schoolmaster has been inserted. The present Deputy-Inspector who draws only Rupees 70 should be attached to the Shermadevi Circle.

17. The current year's allotment of Rupees 8,000 for grants-in-aid has been retained.

18. The grant is thus Rupees 10,140, payable out of General Funds.

19. It is possible that when the Union scheme has been prepared and sanctioned a large portion of this grant will be met from the Union Fund, but not the whole of it, as the President seems to suppose. In any case the payment for inspection must be met from General Funds and there will probably be occasion to give many grants-in-aid to schools not in Unions, *i.e.*, in Unions where the house-tax is levied.

20. As has been already pointed out, Statements III., III.-A., and III.-B., are not drawn up in accordance with the instructions of Government.

21. GRANT III.—The allotments for Hospitals and Dispensaries relate to those at Tinnevelly and Palamcottah, and must be struck out both here and in Statements IV. and IV.-A. They will appear in the Municipal Budget.

22. The assignment for Vaccination must not be less than that fixed by Government for the current year. It should not be shown in Statement IV.-B.

23. The sum of Rupees 6,100 shown in Statement IV.-B. and noticed above has been entered under (d). It must be taken to include the Rupees 500 provided for clearing after fairs and festivals, and some of the proposed improvements must be postponed.

24. Under (g) Miscellaneous, grants of Rupees 530, 460, and 500 must be provided for the Dispensaries at Tinnevelly, Palamcottah, and Nazareth, and a grant of Rupees 500 for a Medical officer at Tuticorin. It appears from a note to Statement IV.-B. that the allowance for this officer is to be paid out of *hospital funds*, but a letter subsequently received from the President in which Government Order, 16th June 1871, No. 860, is quoted, shows that it must be paid from the Local Fund.

Grant III. will thus be—

	RS.
Endowment Fund	3,230
General Fund	10,050
Total...	13,280

25. GRANT IV.—Calculated according to the assets of the Fund, Item (a) will be Rupees 670 and Item (b) Rupees 390. The sanctioned cost of the office establishment of the Local Board is Rupees 500. Grant IV. is thus—

	RS.
Road Fund...	1,240
General Fund	320
Total...	1,560

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund...	1,22,980	Grant I. ... Road Fund		1,43,190	
Endowment Fund... ..	6,860	Endowment Fund ...		800	
General Fund	51,850	General Fund... ...		4,950	
		Grant II....General Fund		...	1,48,940
Road Fund.		Grant III.. Endowment Fund ...		3,230	10,140
RS.		General Fund... ...		10,050	
Receipts ... 1,22,980		Grant IV .. Road Fund		1,240	13,280
Appropriation. 21,500		General Fund... ...		320	
1,44,480		General Reserve		...	1,560
					4,840
		Balances.			
		Road Fund	RS. 50		
		Endowment Fund ...	2,830		
		General Fund...	50		
				...	2,930
Total...	1,81,690	Total...		...	1,81,690

SHERMADEVI.

27. RECEIPTS.—Correcting the balances as in the case of the other Budget, they will be—

	RS.
Road Fund	6,000
Endowment Fund	1,800
General Fund	1,000
Total ..	8,800

28. The estimate of receipts from the surplus Pound Fund must be reduced to Rupees 1,000.

29. The state of affairs with regard to School Unions is much the same as in the other Circle, and the estimate of house-tax will be expunged.

30. The receipts will thus be—

	RS.
Road Fund...	62,810
Endowment Fund	17,800
General Fund	22,610
Total...	1,03,220

31. EXPENDITURE—*Road Fund.*—The appropriation from General Funds must be reduced to Rupees 9,000 and the assets will then be Rupees 71,810.

32. Part I. shows allotments amounting to Rupees 35,073. This must be reduced to Rupees 20,800, and the assignments for the first item must be fixed at Rupees 7,180, that for the fifth item (for which Rupees 3,000 is provided in the current year's Budget) at Rupees 1,100, and items 3 and 6 must be struck out.

33. Under Miscellaneous are allotments of Rupees 1,000 and Rupees 1,500 for Chuttrums at Mulaikareiputty and Ambasamudrum. They should not have been shown in Statement IV.-B. which is meant to apply exclusively to Grant III.

34. Part II. shows allotments amounting to Rupees 29,450 for maintaining 270 miles of road. Item 8 is transferred to the appendix.

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23rd March 1872.

35. The allotment of Rupees 1,500 for avenues must be removed from the road list to Miscellaneous.

36. The items shown as payable out of Chuttrum Funds in Statement IV.-B. are all such as appertain to Grant I., and they should have been shown in the appendix to Statement A., Part II. Their amount is Rupees 1,650. The remainder of the statement refers to two Chuttrums which appear in Part I., and allotments for sanitary purposes amounting to Rupees 3,060 which belong to Grant III., and are the only ones which ought to have appeared in Statement IV.-B.

From Statement II.-C. it appears that Rupees 200 are to be spent on ferry boats at Shermadevi and Ambur. The sum should have been entered in the appendix to Part II. It will be included in the allotment for Road Fund repairs.

37. The cost of Public Works establishment will be Rupees 10,160 and of Controlling establishments Rupees 720. The assignment for Tools and Plant will be Rupees 500, and the Reserve Rupees 6,580.

38. The expenditure of the Road Fund will thus amount to Rs. 71,120, leaving a balance of Rupees 690.

39. GRANT I.—Adding to the Road Fund allotments Rupees 2,500 for building two Chuttrums, Rupees 1,500 for Avenues, and Rupees 1,650 for repairs connected with Chuttrums, the total cost of works in Grant I. will be Rupees 56,100. With the other modifications already suggested the grant will be—

	RS.
Road Fund...	70,400
Endowment Fund	4,150
General Fund	1,560
Total...	76,110

40. GRANT II.—The allotment for Inspection is insufficient. It will be raised to Rupees 1,280 on the supposition that a Deputy-Inspector at Rupees 70 a month will be entertained.

41. The only school which at present can be called a Local Fund School is that established from surplus funds belonging to the Tirukurangudi Chuttrum. The charges in connection with it are Rupees 370, and they fall under (c) more appropriately than under (e.)

42. The sums assigned for grants-in-aid during the current year have been entered. They amount to Rupees 5,010.

Grant II. is thus—

	RS.
Endowment Fund	370
General Fund...	6,290
Total...	6,660

43. GRANT III.—The charges entered opposite to Hospitals and Dispensaries relate to institutions at Edayangadi and Nunguneri. The latter is to be built and all its expenses are to be paid out of the surplus funds of the Terukurangudi Chuttrum—*Vide* Board's Proceedings, dated 27th February 1871, No. 861, recorded in Government Order, Revenue Department, dated 11th March 1871, No. 436. The former is Missionary property and should not appear in Statement IV. The grant of all expenses except supplies and diet of patients which are left to be provided by the Managers seems to be too large. It must be entered under (g).

44. The allotment for Vaccination is unnecessarily large and will be reduced to Rs. 740.

45. The proposed sanitary allotment to which allusion has already been made, is Rs. 3,060, but the state of the funds necessitates reducing it to Rupees 1,160. It is unnecessary to specify the particular items which must be given up.

The grant will be—

	RS.
Endowment Fund	11,540
General Fund	3,300
	14,840

46. GRANT IV.—Item (a) will be Rupees 380, item (b) Rupees 210, and item (c) Rs. 440. The charges for ferrying are entered amongst Road Fund expenditure and must not appear here. The grant will be—

	Rs.
Road Fund	720
General Fund	310
Total...	1,030

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

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund...	62,810	Grant I. ...	Road Fund...	70,400	
Endowment Fund ...	17,800		Endowment Fund ...	4,150	
General Fund	22,610		General Fund	1,560	
					76,100
		Grant II ...	Endowment Fund. ...	370	
Road Fund.			General Fund	6,290	
					6,660
	Rs.	Grant III...	Endowment Fund ...	11,540	
Receipts... ..	62,810		General Fund	3,300	
Appropriation...	9,000				14,840
	71,810	Grant IV...	Road Fund	720	
			General Fund	310	
					1,030
		General Reserve...		.....	2,150
		Balances.			
		Road Fund...		Rs. 690	
		Endowment Fund		1,740	
		General Fund		...	
				.....	2,430
Total ...	1,03,220		Total ...	.....	1,03,220

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 229.

ORDER THEREON, 23rd March 1872, No. 359.

With the foregoing Proceedings the Revenue Board submit the Local Fund Budgets of the Tinnevelly and Shermadevi Local Fund Circles for 1872-73.

2. The Revenue Board have struck out of the statements the receipts and charges of Union Funds, assigning reasons in paragraph 4 of their review. They there show clearly enough that the local officers have misunderstood the intentions of Government, and that the statements relating to education in both Budgets have been very incorrectly prepared. Their remark, however, that detailed estimates of house-tax have not been framed, does not apply to the Shermadevi Budget.

3. The Government entertain some doubt whether the union system is applicable, without modification, to the Missionary schools of the lower class in the Tinnevelly District aided by salary grants. They, however, reserve final orders on the subject until they receive the report, which appears to be in an advanced state of preparation.

4. The course adopted by the Board of Revenue throws very heavy charges upon the General Funds, and to assist these Funds special grants of Rupees 6,000 each, to be applied to general purposes, have been made in the recent G. O. distributing additional aid to Local Funds.

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

5. TINNEVELLY.—The receipts of this Circle, including the new grant, will be Rupees 1,87,690. The additional appropriation from the Land Cess to the Road Fund proposed by the Local Board was reduced by the Revenue Board to Rupees 21,500; but, with reference to the reduction in the original Provincial grant and the increased charge for Public Works Establishments, it must be fixed at Rupees 27,500. The Road Fund assets will then be Rupees 1,50,480. The Local Board allotted Rupees 58,070 for new works, which was reduced by Rupees 16,000 by the Board of Revenue. The assets as revised admit of Rupees 45,070 being assigned, and subject to modification as may be recommended by the Local Board and approved hereafter, Statement I.-A., Part I., has been corrected accordingly. The Road Fund reserve will be Rupees 14,750 and the balance Rupees 700.

6. The Government observe, with reference to the remark of the Board of Revenue, that Missionary schools as well as others require to be inspected, and the provision made, which suffices to carry out the Director's recommendations, is certainly proper. Statement III. will now be blank, and Statements III.-A. and B. must be revised. The Government gather from them that of the grants there entered Rupees 2,720 are intended for results and Rupees 8,250 salary grants, of which Rupees 920 are new. Rupees 3,000 will be entered for results' grants, and in all Rupees 11,250 under the head "Grants-in-Aid." Grant II. will then be Rupees 13,390.

7. Grant III. is passed at Rupees 13,280 as settled by the Revenue Board, and Grant IV. is raised to Rupees 1,620 with reference to the revised assets and to the cost of the establishment allowed to the Accountant-General.

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

Receipts.

	Rs.
Balances	9,870
Allotments, &c.	51,150
Rates and Taxes	1,23,190
Endowment, &c.	3,480
Total...	1,87,690

Expenditure.

	Rs.	
Grant I.		1,54,230
,, II.		13,390
,, III.		13,280
,, IV.		1,620
		1,82,520
Balances—		
Road Fund	700	
Endowment Fund	2,830	
General do.	1,642	
		5,170
Total...		1,87,690

9. SHERMADEVI.—The receipts of the Local Fund, inclusive of the new grants, will be Rupees 1,09,220. The Government restore the additional appropriation to the Road Fund to Rupees 14,000 as proposed by the Local Board, whereby the Road Fund assets become Rupees 76,810, and add Rupees 3,500 to the grant for new works passed by the Board of Revenue, who reduced the original grant by Rupees 14,270. It is assumed that the charge for Petty Establishment has been divided according to the actuals between the two circles. The Road Fund charges will be as marginally noted, and Grant I. becomes Rupees 81,490.

	Rs.
New works	24,300
Repairs	29,650
Establishment	14,960
Tools and Plant	540
Reserve	7,080
	76,530
Balance ...	280
	76,810

10. The allotment of Rupees 1,280 made by the Board of Revenue for inspection will

barely cover the charge falling on the Local Fund for a Deputy Inspector on Rupees 70. The Government have added Rupees 500 to provide for one Inspecting Schoolmaster, and have also entered Rupees 2,000 for results' grants. The salary grants proper appear to amount to Rupees 5,100. The charges of the school connected with the Tirukurangudi Chuttrum should be entered under (*c*) Grant II. (which should be headed in future "Local Fund Schools"). Revised educational statements should be called for. Grant II. is Rupees 250.

11. Grant III. as settled by the Board of Revenue is passed. The Revenue Board, after transferring from Statement IV.-B. the allotments from Chuttrum Fund for public works, should have corrected Column 9 of Statement IV. As that statement now stands some of these allotments, which the Government cannot say, are included in the debit of Rupees 4,000 against the Tirukurangudi Chuttrum, and the same is the case as regards the debits to Vallur and Pamagudi. The other chuttrums mentioned may be subsidiary ones supported from the endowments specified in Statement IV. and without separate endowments of their own ; but unless this is the case, the cost of their repair ought to fall on General Funds, and not on the endowments of other choultries. At any rate, assuming that Statement IV. is correct, the balance to credit of endowments is only Rupees 1,290, and not Rupees 1,740 as entered by the Revenue Board in Statement I.-B. The grant amounts to Rupees 14,840.

12. Grant IV. is revised with reference to the increased assets.

13. The revised Budget is as follows :—

	Receipts.		Rs.
Balances			8,800
Allotments, &c.			24,700
Rates and Taxes			59,720
Endowment			16,000
		Total...	1,09,220
	Expenditure.		
Grant I.			81,490
,, II.			9,250
,, III.			14,840
,, IV.			1,070
			1,06,650
Balances—			
Road Fund	280		
Endowment Fund	1,290		
General do.	1,000		
		2,570	
	Total...	1,09,220	

(True Extract.)

Officiating Chief Secretary.

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

Govt. of {1872} Madras

FINANCIAL.

To

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

Dated March, 23rd.

Read. *Encl.*

G. O., 23rd March 1872, No. 359.

MARCH.
Nos. 228-229.

Reviewing the Local Fund Budgets of the Tinnevelly and Shermadevi Circles for 1872-73.

the Road Fund balance must be increased with reference to the portion of the Reserve and the allotments which will remain unexpended and the General balance must be reduced by Rupees 500 as the grant-in-aid for the current year to the Nazareth Dispensary will have to be paid out of it. The revised balances will be:-

Road Fund ...	3,000
Endowment D° ...	3,380
General D°	3,490
	9,870

3. In the two Circles Rs 7000 are entered as the receipts from the surplus Pound Fund. The largest surplus in former years was Rupees 10,000 and the accounts up to October do not promise a larger surplus than Rupees 7,000. Only half of this can be credited to the local fund, and the Board have accordingly halved the entries in both budgets.

4. From the President's letter and Statements III, III A + III B it appears that

that Unions have been marked out, mapped, that wherever a school applies for a grant-in-aid which applies for a grant-in-aid the union around it is to be taxed that aid to these schools is generally to be given in the shape of a grant of a portion of the salary of the master or masters but that private schools are to be subsidized (at first at all events) at the rate of two annas a month for each scholar, that no regular estimate of house tax has yet been framed and that a sum equal to the estimated grants-in-aid is inserted in the budget as house-tax simply to balance it. The same schools are referred to in all 3 statements and it seems almost certain that some of them are not elementary schools. No scheme of Unions has yet been submitted for sanction and there is evidently so much misconception as to the intentions of Government that their consent to any scheme which may now be maturing cannot be assumed the entry under house tax will therefore be expunged, and in Grants the entries of grants-in-aid for the current year will be retained.

This

This will necessitate a considerable reduction in road expenditure which has been swelled in consequence of the appropriation of a disproportionate share of the General Fund by the road fund.

5. The Palamcottah and Tinnevelly dispensaries are to be handed over to the Municipal Commissioners, and their contributions must be struck out, as well as the receipts from hospital endowments.

6. The Receipts will thus be:-

Road Fund	1,22,980
Endowment Do	6,860
General Do	51,850
	1,81,690

Expenditure

Road Fund

7. It is proposed to appropriate Rupees 20,000 of the General fund to the road fund, but the most that can be spared is Rupees 21,500. The Road Fund Receipts will therefore be Rupees 1,44,480.

8. Part I shows allotments amounting to Rupees 58,070 for roads which are described in the Resident's letter. It is necessary to reduce the total amount

amount by Rs 1,600. Item 8 must therefore be reduced to Rs 500 and items 7, 12, 13, 14, 15, 16 & 17 must be struck out, and the assignment for new works will then be Rs 42,070

There is an assignment of Rs 2,000 for forming Avenues which must be placed under Miscellaneous, and one of Rs 1,650 for building a dead house at the Palamcottah dispensary out of hospital funds which must be struck out because the hospital and its funds are vested in the Municipality. Two Choultries are to be built one at Manioachi and one at Madavarmilagan Choultry at a cost of Rs 300 each. They should have been entered in the Appendix to Part I not in Statement IV B.

9. Part II assigns Rs 60,600 for repairing about 410 miles of road

The

The Rs 2000 assigned for maintaining Avenues must appear under Miscellaneous.

Out of the Rs 7000 described as for Petty Repairs detailed in Statement III B, Rs 900 is provided for repairing 3 chuttrams and the rest is an allotment for sanitary purposes and belongs to grant III. It should not have been entered in Part II.

In Statement II the charges for avenues must be struck out. The cost of D. P. W. Establishment will be Rs 19,940 and of Controlling Establishment Rs 1,240. The allotment for tools & plant will be Rs 1,030. The Reserve will be Rs 14,150.

The total road fund Expenditure will thus be Rs 1,44,430 leaving a balance of Rs 50.

Grant I

Grant I.

Besides the road fund allotm Rs 4,000 is assigned to avenues an 800 for building two chuttrams an a square tank. The Rs 1,650 for a dead horse at Palamcottu is str out, and the Rs 6,100 which it appea from Statement III B is an allotmen for sanitary purposes is relegate to Grant III. The Rs 900 which acco to the same Statement is for repa Chuttrams should be shewn Grant I and Statement II A. is said to be chargable to the Ge Fund, but the Board believe the Chuttram funds are always avai for such purposes in Tinnevelly If this is not the case, the Rs for building new Chuttrams an Square tank must be disallow

Grant I will be

Road Fund —	Rs 1,43,190
Endowment —	800
General —	4,950
	1,48,940

Grant II

No allotment is made for the cost of Educational inspection. The presence of so many Missionaries engaged in Education may make such inspection less necessary than in other Circles but it cannot be done without altogether. The allotment for the Current year is Rs 740. The Director of Public Instruction has proposed Increase the Existing Establishment by one Deputy Inspector at Rs 100 and two inspecting Schoolmasters at Rs 40. An allotment of Rs 2,140 which will suffice for one Deputy Inspector and one inspecting School-master has been inserted. The present Deputy Inspector who draws only Rs 70 should be attached to the Shevaroy Circle.

The Current year's allotment

of Rs 8000 for grant-in-aid has been retained.

The Grant is thus Rs 10,140 — payable out of General funds.

It is possible that when the Union Scheme has been prepared and sanctioned, a large portion of this grant will be met from the Union Fund, but not the whole of it, as the President seems to suppose. In any case the payment for inspection must be met from General funds and there will probably be occasion to give many grants-in-aid to schools not in Unions, i.e. in areas where the house tax is levied.

As has been already pointed out Statements III, III a & III B are not drawn up in accordance with the instructions of Government.

Grant III

Grant III

The allotments for hospitals and dispensaries relate to those at Tinnevelly and Palamcottah and must be struck out both here and in Statements IV + IVa. They will appear in the Municipal budget.

The assignment for vaccination must not be less than that fixed by Government for the current year. It should not be shown in IV B.

The sum of Rs 6,100 shown in Statement IV B and noticed above has been entered under (d). It must be taken to include the Rs 500 provided for clearing after fairs and festivals, and some of the proposed improvements must be postponed.

Under 9 Miscellaneous, Grants of Rs 530, 460 and 500 must be provided for the dispensaries at Tinnevelly, Palamcottah

Palamcottah and Nazareth and a grant of Rs 500 for a Medical Officer at Tuticorin. It appears from note to Statement IV B that the allowance for this Officer is to be paid out of hospital funds, but a letter subsequently received from the President in which G. O. 16th June 1871 at No 860 is quoted shows that it must be paid from the Local fund.

Grant III will thus be

Endowment Fund	3,230
General	10,050
	13,280

Grant IV

Calculated according to the assets of the fund item (a) will be Rs. 670 and item (b) Rs 390. The Sanctioned Cost of the Office Establishment of the Local Board is Rs 500. Grant IV is thus.—

Road Fund	1,240
General	320
	1560

The

The following is an abstract of the revised budget:—

Receipts

Road Fund	1,22,980
Endowment	6,860
General	51,850
	1,81,690

Expenditure

Grant I. Road Fund	43,190	
Endowment	800	
General	4,590	1,48,940
Grant II. General Fund		10,140
Grant III. Endowment Fund	3,230	
General	10,050	13,280
Grant IV Road Fund	1,240	
General	320	1,560
General Reserve		4,840
Balances		
Road Fund	50	
Endowment	2,830	
General	50	2,930
		1,81,690

Road Fund

Receipts	1,22,980
Appropriation	21,500
	1,44,480

Shevmadevi

Receipts

Correcting the balances as in the case of the other budget they will be:—

Road Fund	Rs 6,000
Endowment	1,800
General	1,000
	8,800

The Estimate of receipts from the Surplus pound fund must be reduced to Rs 1,000

The State of affairs with regard to School Unions is much the same as in the other Circle and the Estimate of house tax will be Expunged.

The Receipts will therefore be—

Road Fund	62,810
Endowment	17,800
General	22,610
	1,03,220

Expenditure

Road Fund

The appropriation from General fund

funds must be reduced to Rs 9000 and the assets will then be Rs 7,810.

Part I shows allotments amounting to Rs 35,073. This must be reduced to Rs 20,800, and the assignment for the first item must be fixed at Rs 7,180, that for the 5th item (for which Rs 3000 is provided in the current year's budget) at Rs 1100, and items 3 and 6 must be struck out.

Under Miscellaneous are allotments of Rs 1,000 and Rs 1,500 for Chattrams at Tirukkarepatty and Ambasamudram. They should not have been shown in Statement IV B which is meant to apply exclusively to Grant III.

Part II shows allotments amounting to Rs 29,450 for maintaining 270 miles of

of Road. Item 8 is transferred to the appendix.

The allotment of Rs 1500 for Avenues must be removed from the Road list to Miscellaneous.

The items shown as payable out of Chattram funds in State=ment IV B are all such as appertain to Grant I and they should have been shown in the appendix to Statement a Part II. Their amount is Rs 1,650. The remainder of the Statement refers to two Chattrams which appear in Part I, and allotments for sanitary purposes amounting to Rs 3,060 which belong to Grant III and are the only ones which ought to have appeared in IV B.

From Statement II C it appears that

that Rs 200 are to be spent on ferry boats at Shetmadevy and Amboor. The sum should have been entered in the Appendix to Part II. It will be included in the allotment for road fund repairs.

The cost of P.W. Establishment will be Rs 10,160 of Controlling Establishments Rs 720. The [illegible] for tools and plant will be Rs 500, and the reserve Rs 6,580.

The Expenditure of the Road Fund will thus amount to Rs 7,1120 leaving a balance of Rs 690.

Grant I

Adding to the road fund allotments Rs 2,500 for building two chuttrams, Rs 1,500 for

Avenues

Avenues and Rs 1,650 for repairs connected with Chuttrams the total cost of works in Grant I will be Rs 56,100. With the other modifications already suggested the grant will be—

Road Fund	70,400
Endowment	4150
General	1560
	76,110

Grant II

The allotment for inspection is insufficient. It will be raised to Rs 1,280 on the supposition that a Deputy Inspector at Rs 70 a month will be entertained.

The only School which at present can be called a Local Fund School is that Established from Surplus funds belonging to the Tirukkaram=Sudi Chuttram. The charges in connection with it are Rs 370,

and they fall under (C) more appropriately than under (E)

The Sums assigned for Grants in-aid during the Current Year have been Entered. They Amount to Rs 5,010

Grant II is thus.—

Endowment Fund—	370
General ———	6,290
	6,660

Grant III

The charges Entered opposite to Hospitals and Dispensaries relate to Institutions at Edyan-gudi and Muvangudi. The latter is to be built and all its Expenses are to be paid out of the Surplus funds of Tiru-kurungudi Chuttram. Vide Boards Proceedings 27th February 1871 No 861 recorded in G. O. R. D dated 11th March 1871 No 436

The former is missionary property and should not appear in Statement II.

The grant of all Expenses except Supplies and diet of patients which are left to be provided by the managers seems to be too large. It must be Entered under 8.

The allotment for Vaccination is unnecessarily large and will be reduced to Rs 740.

The proposed Sanitary allotment to which allusion has already been made, is Rs 3,060 but the state of the funds necessitates reducing it to Rs 1,160. It is unnecessary to specify the particular items which must be given up.

The Grant will be—

Endowment Fund—	11,540
General ———	3300
	14,840

Grant IV

Grant IV

Item (a) will be Rs 380, item (b) Rs 210 and item (C) Rs 440. The charges for ferrying are entered amongst road fund Expenditure and must not appear here.

The Grant will be —

Road Fund —	720
General —	310
	1,030

The following is an abstract of the revised budget. —

Receipts		Expenditure		
		Grant I. Road Fund —	70,400	
		Endowment —	4,150	
Road Fund —	62,810	General —	1560	76,100
Endowment —	17,800	Grant II Endowment —	370	
General —	22,610	General —	6,290	6,660
	1,03,220	Grant III. Endowment —	11,540	
		General —	3,300	14,840
Road Fund.		Grant IV Road Fund —	720	
Receipts —	62,810	General —	310	1,030
Appropriation —	9,000	General Reserve —		2,150
	71,810.	Balances		
		Road Fund Rs 690		
		Endowment — 1,740		
		General — "		2430
				1,03,220.

(True Extract)

J Gole
Secretary

To The Chief Secretary to Government
Financial Department
with original letters enclosed — to be returned.

Financial 1872 Start.

S. G. 359

Board's Proceedings
Dated 23rd January 1872
Read — 23 — "
Rec'd — 26 —
encl 21.

No 122.

Submitting for orders Budget Estimate of Financial Circle and Establishment for 1872-73.

G. G. 23rd March 1872 236

C1/2/72

I.—Budget Estimate of the Local Fund of the Shimoga 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	6000			
(b) Union Funds				
(c) Endowment Funds	1500			
(d) General	1000	8800		
2.—Allotments from General Revenue—				
(a) Provincial Funds	18300	18300		
(b) Special Funds—		6400		
Surplus Pound Fund ... (RS.)				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous		24,700		
3.—Rates and Taxes—				
(a) Cess on land		57,720		
(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—		6000		
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
From for ... (RS.)				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		109220		

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 ...	20900	3400	24300			
Educational						
Sanitary and Miscellaneous		2600	2600	26,900		
(b) Repairs—						
Communications ...	24780	4870	29650			
Educational						
Sanitary and Miscellaneous		3150	3150	32800		
Total...	45680	14920				
(c) Establishment—						
Cost of General Establishment, Public Works Department			11570			
Public Works Department, Petty Establishment			2550	14,120		
(d) Tools and Plant				600		
(e) Contingencies				90		
(f) Road Fund Reserve				7080		
(g) Contributions to other Circles or Municipalities for Public Works						
To for						
Total Grant I...				81,490	81530	
GRANT II.—*Education.*						
(a) Payment for Inspection				1780		
(b) Training Schools—						
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				37		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				7100		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for						
Total Grant II...				9250		

81,490
1,260
14,840
1070
106650
2570
109220

I.—Budget Estimate of the Local Fund of the Tinnevelly Circle, Tinnevelly 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	3000			
(b) Union Funds				
(c) Endowment Funds	3380			
(d) General	3490	9870		
2.—Allotments from General Revenue—				
(a) Provincial Funds Fn. Rev. 24150 Jeunesse 6000	30150			
(b) Special Funds—	21000	51150		
Surplus Pound Fund ... (RS.)				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	123190	123190		
(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—		3480		
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
From for ... (RS.)				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		4210		

1,87,690

	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 ...	32,290	12,780	45,070			
Educational						
Sanitary and Miscellaneous		2800	2800	47,870		
(b) Repairs—						
Communications ...	53,500	7100	60,600	60,600		
Educational						
Sanitary and Miscellaneous		2900	2900	63,500		
Total...	85,790	~~22,680~~ 25,380				
(c) Establishment—						
Cost of General Establishment, Public Works Department			2690			
Public Works Department, Petty Establishment			5240	26940		
(d) Tools and Plant						
(e) Contingencies				~~1,05,650~~	1110	
(f) Road Fund Reserve				100		
(g) Contributions to other Circles or Municipalities for Public Works				14,750		
To for						
Total Grant I...				~~1,54,870~~	154300	
GRANT II.—*Education.*						
(a) Payment for Inspection				2140		
(b) Training Schools—						
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries						
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants			250			
Results grants			3000	15,250		
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for						
Total Grant II...				~~13,390~~ 13,390		

154230
13,390
13,280
1620
182520
5110
177090

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—				
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination— Payment to Government for Vaccine Establishment ...		1960		
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		6100		
(e) Markets—				
Establishments		"		
Contingencies...				
(f) Choultries—		3230		
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
~~To Police and Rate for Dispensary~~ Municipality for ~~Dis~~ RS. 480				
~~To Nazareth Civil Dispensary for Dis~~ ... 530	1990	1990		
To Lutcondai for Med. Officer, etc. ... 500				
Total Grant III...		13,280		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		3 740		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board. Etc. etc.		890		
Total Grant IV...		1620		
Grand Total Expenditure...		182520		
BALANCES—				
(a) Road Fund	640			
(b) Union Funds	"			
(c) Endowment Funds	2830			
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	1640	5110		
Total...		187,690		

Tinnevelly. Tinnevelly & Sandpatam

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

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

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actuals, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		3000		
2. Two-thirds of the collections of Land Cess within the year		82,180		
3. Additional appropriation from the Land Cess by the Local Fund Board		27,350		
4. Grants from Government—				
(a) Provincial Funds	24,150			
(b) Special Funds	13,700	37850		
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...		150480		

Expenditure.	By D. P. W. Rs.	By other Agency. Rs.	Estimate, 1872-73. Detail. Rs.	Estimate, 1872-73. Total. Rs.	Estimate, 1871-72. Rs.	Actual, 1870-71. Rs.
1. New Works ...	24,190	1,360	4507	4507		
2. Repairs ...	23,520	7,100	20,600	20,600		
	47,710	8,460				
	56,170	19,580				
3. Establishment—						
(a) Petty establishment			5340			
(b) Share of cost of Public Works Department, Supervision chargeable to the Road Fund			21,680			
(c) Charges in connection with Tolls and Ferries			...			
(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			1300 1990			
(e) Contingencies			160	25,380		
4. Tools and Plant				1050		
5. Contributions from the Road Fund ...				1450		
6. Reserve at 10 per cent. of receipts ...				14750		
Total...				147 644		
Balance...				3		
Grand Total ...				150480		

3
14750

1870

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.
			Rs.	Rs.	Rs.	Rs.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*						
(a) Hospitals and Dispensaries—				1300		
Salaries of Medical Subordinates						
Clerks and Servants						
Diet of Patients						
Medicines and Surgical apparatus						
Supplies						
Contingencies						
Miscellaneous—Rent, Furniture, etc. ...				740		
(b) Vaccination— Payment to Government for Vaccine Establishment ...				"		
(c) Employment of Medical Practitioners						
(a) Sanitary Establishments and cleansing of Tanks and Wells				1160		
(b) Markets—				"		
Establishments						
Contingencies...						
(c) Choultries—				10,240		
Establishments						
Contingencies						
Feeding Travellers						
(d) Miscellaneous—						
Contributions to other Circles						
To Erayanoor Municipality for the Civil Dispensary			1400	1400		
Etc. etc. ...						
Total Grant III...				14840		
GRANT IV.—*Miscellaneous.*						
(a) Contributions for Controlling Establishments at the Presidency				420		
(b) Do. do. in Collector's Office.						
(c) Establishments of the Local Fund Board.				650		
Etc. etc.						
Total Grant IV...				1070		
Grand Total Expenditure...				107220		
BALANCES—						
(a) Road Fund			2800			
(b) Union Funds						
(c) Endowment Funds			1290	2740		
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.			1000	2740		2670
Total...				109220		

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

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		6000		
2. Two-thirds of the collections of Land Cess within the year		39,870		
3. Additional appropriation from the Land Cess by the Local Fund Board		4,000		
4. Grants from Government—	12			
(a) Provincial Funds	300			
(b) Special Funds	4,700	9000		
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...		76860		

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 ...	20900	3400	24300	24300		24,300
2. Repairs ...	24780	2570	29650	29650		29,650
	45680					
			2620		2620	
3. Establishment—			2703			
(a) Petty establishment			180			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			11540		11,500	
(c) Charges in connection with Tolls and Ferries			..	1540		
(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			760	1080	750	
(e) Contingencies			90	1500	90	14960
4. Tools and Plant				540		540
5. Contributions from the Road Fund ...						
6. Reserve at 10 per cent. of receipts ...				7080		7080
Total...			76530	76860		76650
Balance...			330	0		160
Grand Total...			76860	76860		

Statement

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 23rd January 1872

Order thereon 23rd March 1872 No. 359.

With the foregoing proceedings the Revenue Board submit the Road Fund budgets of the several newly formed Talukas for Road purposes for 1872-73.

2. The Revenue Board have thereby carried out the instructions of the Government, the receipts and charges of Union Funds, assigning reasons in each of these cases. Except Vizagapatam, Chingleput, Tanjore, Madura, Tinnevelly, Kistna, Nellore and Coimbatore Governments and the Talukas

relating to education in both budgets have been very incorrectly prepared. Their remark however that detailed estimates of house tax have not been framed, does not apply to the Shenmadevi budget. The Government are not disposed to allow the course sanctioned specially for 1871-72 where by the general local funds are saddled with the salary and other grants to schools of the lower class, to be repeated, and resolve, on the materials which are before them, to make such entries in the budgets as appear most likely to prove correct when the union scheme is submitted. Unions must be formed round each school of the lower class in receipt of salary grants in

3. The Government entertain some doubt whether the union system is applicable without modification, to the six missionary schools of the lower class in the Tinnevelly district aided by salary grants. They however reserve final orders on the subject until they receive the report which appears to be in an advanced state of preparation.

In the Tinnevelly district, much is done for primary Education by private effort; and on this account there is less reason to hesitate as to the imposition of the tax, which has only to supplement private funds.

4. The course adopted by the Board of Revenue throws very heavy charges upon the General funds and to avoid these funds, special grants of Rs 6000 each, for Establishments & General purposes have been made in the recent G.O. distributing additional aid & local funds.

5. Tinnevelly - The receipts of this circle, including the new grant, will be Rs 187,690. The additional appropriation from the Land cess on the road fund was proposed by the local board was reduced by the Rev. Board to Rs 21,500 but with reference to the reduction in the original provincial grant, and the increased charge for P.W. Establishments, it must be fixed at Rs 27,500. The road fund assets will then be Rs. 150,480. The local

in aid whether or not such schools be the principal schools of the unions. Results grants and inspection charges are to be paid from general funds, and adequate assignments will be entered in the budgets. It would seem that the President is in a position to submit proposals for the formation of unions for the existing salary grant schools, and he will report on the matter without delay in full detail.

In Tinnevelly, The rough estimate of house tax which is to be levied to cover the charges considered to appertain to unions and amounting to Rupees 12,000 is Rupees 12,000. Of these charges it is clear from Statement III A and III B. that Rs 2,720 are results grants; Rupees 7,228

old,

old, and Rs 920 new salary grants. The number of unions in Statement III is 86, but the number of salary grants given by villages is 176. The Government cannot trace the union charges separately throughout the three statements, but resolve to enter in Statement IA Rs 8,500 under house tax, which seems a safe estimate; and in Statement IB Rs 8250 under salary grants and Rs 5,000 results grants; the salary grants being union charges and the latter payable from general funds. So for Shermadevi the house tax is estimated in detail for 47 unions, Rs 7464 the same salary and minor grants of the same kind amounting to Rs 6480, according to Statement III A; but from

Board allotted Rs 58,070 for new works, which was reduced by Rs 1600 by the Board of Revenue. The grants as revised admit of Rs 32,+45,070 being carried & subject to the modifications as may be recommended by the local board and approved hereafter. Statement II Part I. has been corrected accordingly. The road fund balance to receive will be Rs 14,750 & the bal Rs 700.

6. The Govt observe, with reference to the remarks of the Board of Revenue, that missionary schools as well as others, require the institution and the provision made, which suffices to carry out the Directors recommendations certainly is a proper one. Statement III will now be blank, and St III A & B. must be revised. The Govt getting from them

that of the grants then entered Rs 2720 are intended for results, & Rs 8250 salary grants, of which Rs 920 are new. Rs 3000 will be entered for results grants + Rs 8250 in all Rs 11,250 under the head grants in aid. Grant II. will then be Rs 13,970.

7. Grant III is reduced to Rs 13,280 as settled by the Revenue Board and Grant IV is raised to Rs 1620 with reference to the revised cadre and to the cost of the establishment allowed to R. and S.

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

Receipts	
Balances —	9870
Allotments &c —	57,150
Rates &c —	123,190
Endowments &c —	3480
	1,87,690

Expenditure

from Statement III. B. it is clear that results grants Rs 880 are included, so that salary grants will be Rs 5,100. The Government think the house tax proceeds may be taken for present purposes at Rs 6,000. The Statements also include Rs 490 not, it would seem, salary grants) for schools at Srikandapuram and Pambulipatam. This sum will be added to the Tirukurungudi school allotment under (C) grant II Statement I B (which should in future be "Local fund schools" not "Union schools") where it was originally entered by the local fund board. The President should be called on to submit revised Statements III, III A and III B. with the detailed report above

called

called for, for both circles
4. Tinnevelly. The receipts
of this circle are raised
by the inclusion of the house
tax to Rs. 1,90,190. The ad-
ditional credit to the road
fund may be raised to
Rs. 27,500 making the
whole assets of that fund
Rs. 1,50,480. The Government
do not think it safe to
increase, at present, the allot-
ment for works by more than
Rs. 2,000. and the charges for
Public Works Department
supervision will then be Ru-
pees 20,420. entirely chargeable
chargeable to the Road fund. The
Government leave it to the
Board of Revenue who have
reduced the original grant by
Rs. 16,000 to allot the increase
which now seems practicable.
The road fund charges are
summarised in the margin
and grant I will be Rs. 1,52,040.

5. Grant II revised
as above stated will be
Rupees 15,390. ~~and~~ grant III will be
Rupees.

Grant I.	—	154,230
Grant II	—	13,390
Grant III	—	13,280
Grant IV.	—	1,620
		182,520
Balance Road f. Rs. 700		
Endt. f. Rs. 2830		
Grant 1640		5,170
		1,87,690

^ Minimum any schools require to be inspected as well as the schools; and the provision made by the Board of Revenue for inspection is certainly too low. It suffices to carry out the recommendation of the D.P.I.

New works	—	44,070
Repairs	—	60,600
Establishment	—	27,070
Tools & plant	—	1,050
Reserve	—	14,750
		147,540
Balance	—	2,940
		1,50,480

Rupees 13,280 as settled by
the Revenue Board. Grant
raised ~~to provide for the~~ with reference to the
~~increased charges of the Accountant General's esta-~~
~~blishment~~, will be Rs. 1590.

6. The balances to
credit of endowment funds
in Statement IV amount only
to Rs. 1,830. The budget as
revised by Government is as
follows.

Receipts.

Balances	—	9,870
Allotments &c.	—	45,150
Rates & taxes	—	131,690
Endowments &c.	—	3,480
		1,90,190

Expenditure.

Grant I	—	1,52,040
Grant II	—	15,390
Grant III	—	13,280
Grant IV	—	1,590
		1,82,300

Balances.

Road fund	2,940	
Union &c.	250	
Endowment &c.	1,830	
General	2,870	7,890
		1,90,190

Shermadevi

7. Shermadevi. The receipts of the local fund, inclusive of the ~~house tax~~ new grant, will be Rupees 1.09.220. The Government restore the additional appropriation to the road fund to Rs 14,000 as proposed by the local board, whereby the road fund assets become Rs 76,810; and add Rs ~~2,500~~ 3,500 to the grant for new works, ~~leaving it to the~~ by the Board of Revenue, who reduced Revenue Board to allot ~~it in detail~~. It is assumed that the charge for petty establishment has been divided, according to the actuals between the two circles. The road fund charges will be as marginally noted, and grant I becomes Rs ~~79,740~~ 81,490

New Works	24,300
Repairs	29,650
Establishment	14,960
Tools & plant	540
Reserve	7,080
	76,530 ~~74,770~~
Balance	280 ~~2040~~
	76,810

the original grant by Rs 14,270

8. The allotment of Rs 1,280 made by the Board of Revenue for inspection will barely cover the charge falling on the local fund for a Deputy Inspector on Rs 70. The Government have added Rs 500 to provide for one Inspecting School-master; and have also entered Rs 2,000 for results grant. Grant II is Rs 9,~~740~~ 250. Grant III as settled by the Board of Revenue is passed. The Revenue Board after transfering from State-ment IV B the allotments from Chuttram fund for Public Works should have corrected Column 9 of State-ment IV. As that Statement now stands some of these allotments, which, the Govern-ment cannot say, are included in the debit of Rs 4,000 against the Tirukurangudi chuttrum and the same is the case as regards the debits to Vallur and Pamagudi. The other

Chuttrums

The salary grants when after to amount to Rs 5100. The charges of the school connected with the Tirukurangudi Chattram should be entered and grant IV (c) Grant II, (which should be headed in future "Local fund schools"). Revised Educational Statements should be called for.

Chuttrums mentioned may be subsidiary ones supported from the endowments specified in Statement IV and without separate endowments of their own; but unless this is the case, the cost of their repair ought to fall on general funds, and not on the endowments of other Choultries. At any rate, assuming that Statement IV is correct, the ~~totals of~~ balances to credit of endowments is only Rs 1240, and not Rupees 1740 as entered by the Revenue Board in Statement I B. The grant amounts to Rs 14,840.

10. Grant IV is revised with reference to the increased assets.

11. The revised budget is as follows.

Receipts.

Balances		8,800
Allotments &c.	~~24,16~~ 25	700
Rates & taxes	~~5960~~ 59	720
Endowment		16,000
		1,09,220

vide I

Expenditure.

Grant I	~~79740~~ 79725
Grant II	9,740
Grant III	14,840
Grant IV	1,0~~2~~5
	1,05,370
	6,675

Balance

Road fund	2,040	
Elevion fund	140	
Endowment fund	290	
General	1,000	3,850
		1,09,220

The Rev. Dept
- Board of Rev.
- Collector of Tinnevelly
- Accountt General
- P. W. Deptt.
- Insp. Jail. Med. Dept
- Director of P. Instn
- Salary Commrs

with Enclos. Estimates

6
6
2
2
6
7
6

dispd 28/3