Proceedings of the Madras Government, Financial Department, 3rd February 1873.

No. 6. Read the following Proceedings of the Board of Revenue, dated 16th December 1872, No. 2396 :—

Read the following letters:—

From the Acting President, Local Fund Boards, Madura District, dated 7th October 1872, No. 20.

ABSTRACT.—Submitting the Local Fund Budget of the Madura Circle for 1873-74.

From the same Officer, dated 7th October 1872, No. 23.

ABSTRACT.—Submitting the Local Fund Budget of the Dindigul Circle for 1873-74.

From the Director of Public Instruction, dated 21st November 1872, No. 2,557.

ABSTRACT.—Passing remarks on the Budget Estimate of the Dindigul Circle for 1873-74.

From the same Officer, dated 21st November 1872, No. 2,558.

ABSTRACT.—Passing remarks on the Local Fund Budget Estimate of the Madura Circle for 1873-74.

From the Sanitary Commissioner, dated 23rd October 1872, No. 1,550.

ABSTRACT.—Stating that the Dindigul Local Fund Board have provided Rupees 500 only for general Sanitary expenditure in the Circle.

From the same officer, dated 23rd October 1872, No. 1,552.

ABSTRACT.—Stating that the Madura Local Fund Board have made a provision of Rs. 6,000 for cleaning tanks and wells.

THE Budgets of the Madura Local Fund Circles for 1873-74 will be submitted for the orders of Government.

MADURA.

2. The Local Board intend, it appears, to establish eleven Unions situated as follows:—

Ramnad	4
Shevagunga	3
Madura taluq	2
Melur taluq	2

The details of this scheme should be reported as soon as possible. It is observed that no less than Rupees 7,130 out of a total Union income of Rupees 13,660 is to be devoted to "Sanitation and Miscellaneous purposes." This is not in accordance with the spirit of the Act which requires that the house-tax is to be levied for schools.

3. Under 6 (a) the sale proceeds of the school books which the Local Fund Board are to purchase and keep for sale in Elementary Schools must be entered. The Deputy-Inspector of the Circle estimates the item at Rupees 750, which has been inserted.

4. The Budget estimate of receipts stands thus:—

	RS.
Road Fund	1,92,150
Union Fund	13,660
Endowment Fund...	23,890
General Fund	61,140
Total...	2,90,840

5. GRANT I., STATEMENT II., ROAD FUND.—The charge for supervision by the Public Works Department has been estimated far below its proper amount, viz., 26·0842 per cent. on expenditure, and this necessitates a considerable alteration in the Road Fund Budget.

6. On the receipt side, the Board propose that Rupees 20,000 should be credited from the General Fund instead of Rupees 16,000. It can be spared and is evidently needed.

7. On the expenditure side the allotment for New Works must be reduced from Rs. 98,600 to Rupees 95,500. The sanctioned cost of the Petty establishment is Rupees 3,150. The cost of Department Public Works supervision is Rupees 39,270 (instead of Rupees 26,440.) The allotment for Tools and Plant should be Rupees 1,510. The reserve at 10 per cent. of the receipts is Rupees 16,220.

8. The total expenditure is thus Rupees 2,12,150, leaving no balance.

9. Statement II.-A., Part I., New Works.—The reduction of the sum allotted for Road Fund New Works is effected by striking out item 11 and reducing item 10 to Rupees 8,900. Estimates for the unsanctioned works in the list should be submitted as soon as possible. There is at present a large balance in hand, and greater energy in prosecuting road work seems to be called for.

	Rs.
From Madura to Anuppanady	2,000
From Sayelgudi to Kariaputty	10,000

10. Under "Sanitary and Miscellaneous" Rupees 3,000 is provided for a new dispensary at Shevagunga. The present building is said to be very unsuitable. The new one is to be on the same plan as has been adopted with the approval of the Board in the case of Peracolum in the Dindigul Circle (Board's Proceedings, 28th October 1872, No. 2,086.)

11. Statement II.-A., Part II., Repairs.—The Road Fund allotment for Repairs is Rupees 55,060 for maintaining 369 miles of road. The explanations with regard to alterations in maintenance allowances given in paragraph 5 of the Local Fund Board's proceedings are satisfactory. Rupees 4,000 are allotted for Avenues, Rupees 400 for Public Bungalows, Rupees 400 for Market places, and Rupees 7,000 for Chuttrums.

12. The total allotment for Department Public Works supervision in Grant I. must be Rupees 43,130, of which Rupees 39,270 appertains to the Road Fund, Rupees 2,030 to the General Fund, and Rupees 1,830 to the Endowment Fund.

13. The allotment for Tools and Plant will be Rupees 1,650, of which Rupees 80 falls on the General Fund and Rupees 70 on the Endowment Fund.

14. Grant I. is thus—

	Rs.
Road Fund	2,10,810
Endowment Fund	8,900
General Fund	9,910
Total	2,29,620

15. Grant II.—The Director of Public Instruction thinks the salary of the Inspecting Schoolmasters should be raised, and proposes an allotment of Rupees 3,400 instead of Rupees 3,200 for inspection. The proposal does not seem to have been laid before the Local Fund Board, and their allotment, which is sufficient according to the sanctioned scale, is retained.

16. Rupees 6,460 is allotted for Union Schools and Rupees 7,130 for sanitation in Unions. The latter expenditure must be removed from Grant II. and consigned to Grant III. The Director thinks there ought to be some provision for a Normal School and supposes that it can be made out of Union Funds. In this of course he is mistaken. The allotment, if made at all, must be made from the General Fund. But as the Madura Board propose to establish only eleven Unions and the Dindigul Board none during 1873-74, it seems unnecessary to establish a Normal School at present. The Director also points out that while Rupees 904 (really Rupees 804) is provided for rent, nothing is allotted for building school-houses.

17. Statements III. and III.-A.—The Board have already noticed the enormous proportion of the income of the Unions (Rupees 7,130 out of Rupees 13,660) which it is proposed to devote to Sanitation and Miscellaneous purposes. If the estimated income can be raised without oppressive rating, a large portion of this sum should be devoted to building School-houses.

Proceedings of the Madras Government, Financial Department, 3rd February 1873.

18. A *per contra* entry of Rupees 750 for the purchase of school books is made.

19. The Grant is thus :—

	Rs.
Union Fund	6,460
General Fund	10,950
Total	17,410

20. Grant III., Statements IV. and IV.-A.—The details of the allotment of Rupees 6,920 for the Hospitals at Ramnad and Shivagunga should have been shown in Statement IV.-A. The President will submit the particulars in the required form as soon as possible. In their Proceedings of the 28th August 1872, No. 1,704, the Board of Revenue have recommended Government to make a contribution towards the salary of the Native Surgeon at Ramnad.

	Rs.
1 Superintendent, at Rupees 70	840
5 First Class Vaccinators, at Rupees 18	1,080
7 Second Class do. do. 10	840
	2,760
Batta to mother and Contingencies	220
Total	2,980

21. The allotment for Vaccination is raised from Rupees 1,790 to Rupees 2,980. Full particulars are given in paragraph 10 of the Local Board's Proceedings, and the sanction of Government is requested for the increased establishment which they propose to entertain. It is observed that a separate Superintendent is provided for by each Circle of the district.

22. There is an allotment of Rupees 6,000 for Sanitary Establishments and cleansing tanks and wells. The Sanitary Commissioner remarks that no details are given. Statement IV.-B. is designed for this purpose, but it has not been submitted. The President will be good enough to have it prepared and submitted as soon as possible. The Rupees 7,130 provided for sanitary expenditure in Unions must be added to the allotment.

23. Statements IV. and IV.-A.—The charge for Public Works Supervision and Tools and Plant on account of works executed out of the Endowment Fund should be shown in a new column in Statement IV., but not in Statement IV.-A.

24. The contribution of Rupees 1,900 to the Madura Municipality for the Civil Dispensary which appears in the budget of the current year seems to have been omitted through an oversight. Nothing is said about it in the Local Board's Proceedings. It has been inserted in this office.

25. Grant III. is thus :—

	Rs.
Endowment Fund	10,300
Union Fund	7,130
General Fund	18,030
Total	35,460

26. Grant IV.—The cost of the establishment in the Collector's Office being Rupees 600, the share of this Circle will be Rupees 380.

27. Grant IV. is therefore—

	Rs.
Road Fund	1,340
General Fund	490
Total	1,830

28. The General Reserve at 10 per cent. of receipts *minus* the Road Fund appropriation ought to be Rupees 3,110, but the allotments for all purposes are liberal, and the Board think Rupees 1,760 will be sufficient. If Government desire a larger Reserve to be kept, it can be obtained by reducing the allotment for general sanitary purposes.

29. The attention of the President is called to Circular Memorandum, dated 14th October 1871, No. 1,362, requiring amongst other things that the Budget Statements should be written on sheets of paper of the same size stitched together, and that an abstract of the budget should be submitted. When these instructions are attended to, the review of the budget is much facilitated.

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

Receipts.		Expenditure.			
	RS.			RS.	RS.
Road Fund...	1,92,150	Grant I. ...	Road Fund... ...	2,10,810	
Union Fund	13,660		Endowment Fund.	8,900	
Endowment Fund ...	23,890		General Fund ...	9,910	
General Fund	61,140				2,29,620
		Grant II ...	Union Fund ...	6,460	
Road Fund.			General Fund ...	10,950	
					17,410
RS.		Grant III ...	Endowment Fund.	10,300	
Receipts ... 1,92,150			Union Fund ...	7,130	
Appropriation from the General Fund... 20,000			General Fund ...	18,030	
					35,460
2,12,150		Grant IV. ...	Road Fund... ...	1,340	
			General Fund ...	490	
					1,830
		General Fund		...	1,760
		Balances.			
		Union Fund	RS. 70		
		Endowment Fund	4,690		
				.....	4,760
Total ...	2,90,840		Total...	.....	2,90,840

DINDIGUL.

31. In the estimate of receipts, Rupees 40 must be entered as the contribution from the Dindigul Municipality for educational inspection and Rupees 1,500 (the sum suggested by the Director of Public Instruction) for receipts by sale of books. The estimate will then be—

Board's Proceedings, dated 2nd September 1872, No. 1,742. G. O., Financial Department, dated 28th October 1872, No. 1,469.

	RS.
Road Fund	1,26,740
Union Fund...	.....
Endowment Fund	8,400
General Fund	37,250
Total ...	1,72,390

The Local Board object strongly to the establishment of any Unions during 1873-74, and as there are no schools in the Circle which fall within the scope of Rule XI. the introduction of Unions may be delayed. The Director is of opinion that this is not in accordance with the views of Government.

32. Grant I., Statement II., Road Fund.—The Road Fund receipts seem to be correctly calculated at Rupees 1,32,740, including an appropriation of Rupees 6,000 from the General Fund, which, the Board think, may be sanctioned.

33. On inspecting Statement II.-A., Part II., it appears that the *Road Fund* expenditure on repairs is not Rupees 43,870 but Rupees 43,470, the difference, Rupees 400, being allotted for a Chuttrum.

34. The share of the cost of Public Works Supervision at 26·0842 per cent. on the expenditure by that department, viz., Rupees 89,920, will be Rupees 23,450.

35. The share of the cost of general management calculated in the proportion of assets will be Rupees 980.

36. The allotment for Tools and Plant will be Rupees 920.

37. The total Road Fund Expenditure will thus be Rupees 1,31,710, leaving a balance of Rupees 1,030.

38. Statement II.-A., Part I.—There are five roads entered in Statement II.-A. All but the last are sanctioned works, and it appears from the Budget Committee's Report that this also will be commenced before the end of the current year.

39. There are allotments of Rupees 1,480 for completing a dispensary already begun at Pereacolum and of Rupees 3,480 for building a new one on the same plan at Uttamapolliem The reasons given for establishing the latter institution in paragraphs 13 and 43 of the Budget Committee's Report are satisfactory.

40. Statement II.-A., Part II.—In Part II. Rupees 43,470 are allotted for maintaining "seventeen completed or partially made roads of a total length of 370 miles," Rupees 1,500 for Avenues, Rupees 100 for an unendowed Chuttrum at Shembaganur, and Rupees 1,400 for endowed Chuttrums at Sunderdoss and Kelankolum. All the necessary explanations are given in paras. 14 to 20 of the Budget Committee's Report. The 17th and 18th items should be shown in the appendix as petty works.

41. The improved nomenclature of roads proposed by the Local Fund Board is approved.

42. In Grant I. Rupees 97,780 is allotted for expenditure by the Public Works Department, and the corresponding charge for Supervision is Rupees 25,510. In paragraph 10 of their Proceedings, the Local Fund Board desire that the special attention of Government may be called to the amount of the charge for Public Works Supervision which far exceeds the whole cost of the establishment employed in the Circle. It is an obvious remark that this fact by itself is inconclusive. Rupees 44,970 are granted by Government out of Provincial Funds and Rupees 10,100 out of Special Funds as Grants-in-aid of the Local Fund, and a large portion of these sums is assignable to establishment. In other words, if the charge against the Local Fund for Public Works Supervision is diminished, the Grants-in-aid must be reduced and the Local Fund will gain nothing.

43. A fair share of the supervision charge and the allotment for Tools and Plant being assigned to the Endowment Fund and the General Fund, Grant I. will be—

	RS.
Road Fund	1,30,730
Endowment Fund	1,780
General Fund	8,320
Total...	1,40,830

44. Grant II.—The allotment for Educational inspection is increased from Rupees 2,670 to Rupees 2,870, larger sums being estimated for batta and travelling allowance.

45. The allotment for Results Grants has also been raised from Rupees 5,000 to Rupees 6,500. The Local Board expect many more schools to obtain these grants now that a sufficient inspecting agency is provided, and they intend to establish no Unions (*vide* paragraph 25 of the Budget Report.) The Revenue Board think Rupees 6,450 will be sufficient and a reduction of Rupees 50 is necessary to balance the budget.

46. A *per contra* item of Rupees 1,500 has been added for the purchase of books to be kept for sale in Elementary Schools.

47. The Director of Public Instruction suggests an allotment of Rupees 1,000 for a Norma School, but it will be seen from the Board's remarks on this part of the Madura Budget that they think this provision unnecessary at present.

48. Grant II. is thus Rupees 10,820 payable from General Funds.

49. GRANT III., STATEMENTS IV. AND IV.-A.—In Statement IV., twenty-one endowed institutions are shown. The charges against the Endowment Fund under Grant III. appear to be—

	RS.
Establishment	914
Contingencies	1,508
Feeding Travellers	1,700
Total ...	4,122

Besides these charges, Rupees 1,780 are allotted for Public Works Supervision and Tools and Plant chargeable to the Endowment Fund under Grant I. The total charge shown in Statement IV. must therefore be Rupees 5,900. The unendowed institutions, viz., three Hospitals, one Chuttrum, and one Public Bungalow must be struck out of this statement. The entry in column 9 opposite the first two Chuttrums should be Rupees 2,000 and Rupees 500. A new column should be added to show the charge for Public Works Supervision and Tools and Plant (which it may be remarked is nowhere to be shown in Statement IV.-A.) and the entries opposite to the first two Chuttrums should be Rupees 270 and Rupees 110. The totals must be corrected accordingly.

50. From Statement IV.-A. it appears that the Dispensary allotments contain a provision for establishment, etc., at the one which is to be built at Uttumapalayam. The entries in column 27 opposite to the first two Cuttrums in this statement should be Rupees 600 and Rupees 200, and the totals must be corrected accordingly.

	RS.
1 Superintendent...	840
4 First Class Vaccinators	864
6 Second do.	720
1 Dresser	480
Travelling allowance to do.	100
Travelling allowance for six months to a Vaccinator on the Lower Pulnies	30
Contingencies and Batta	200
Total...	3,234

51. The allotment for Vaccination is increased from Rupees 1,240 to Rupees 3,234: The reasons are carefully recorded in the Budget Report. They propose to keep a Dresser at Kodaikanel on the Pulnies who will be able to render medical aid in emergent cases as well as vaccinate. The Revenue Board think the proposals should be sanctioned.

52. For general sanitary purposes Rupees 500 are allotted, though only Rupees 200 is accounted for in Statement IV.-B. The Sanitary Commissioner points out and the Local Board fully admit the inadequacy of this provision. The Local Board despair of ever possessing funds enough under the existing law to effect any material improvement in this direction, and they suggest that the Local Board should be legally authorized to carry out sanitary improvements when necessary and recover the cost from the villages in which the work is done.

53. The allotment for the Public Bungalow (Rupees 130) must be entered separately from those for Chuttrums.

54. Grant III. is thus—

	RS.
Endowment Fund	4,120
General Fund...	9,250
Total...	13,370

55. GRANT IV.—The Circle share of the cost of the Collector's Local Fund Establishment is Rupees 220.

Grant IV. is—

	RS.
Road Fund	980
General Fund	250
Total ...	1,230

56. The following is an abstract of the Budget :—

Receipts.			Expenditure.			
	RS.				RS.	RS.
Road Fund...	1,26,740		Grant I ...	Road Fund	1,30,730	
Union Fund	...			Endowment Fund ...	1,780	
Endowment Fund ...	8,300			General Fund ...	8,320	
General Fund	37,350					1,40,830
			Grant II...	General Fund ...	...	10,820
Road Fund.			Grant III.	Endowment Fund ...	4,120	
				General Fund ...	9,250	
Receipts ... 1,26,740						13,370
Appropriation. 6,000			Grant IV.	Road Fund	980	
				General Fund ...	250	
1,32,740						1,230
						1,66,250
			General Reserve		...	2,580
			Balances.			
			Road Fund	1,030		
			Endowment Fund... ...	2,400		
			General Fund	130		
					...	3,560
Total...	1,72,390		Total ...		...	1,72,390

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 7. ORDER THEREON, 3rd February 1873, No. 158.

With their Proceedings above recorded, the Board of Revenue submit the Budgets of the Madura and Dindigul Local Fund Circles for 1873-74.

2. The Provincial grant-in-aid and the cost of Public Works supervision have been estimated in accordance with G. O., dated 5th September 1872, No. 1183, and are passed subject to modification, if necessary, when the allotments to be made to the various circles have been finally determined.

MADURA CIRCLE.

3. The opening balances have risen from Rupees 12,750, estimated as closing balances in the Budget for 1872-73, to Rupees 72,000 owing to large savings in 1871-72. No detailed explanation is given, and, as the Local Fund Report for 1871-72 has not yet been received, the Government are not in a position to say whether the large falling off in the estimated expenditure has been satisfactorily accounted for. The expected receipts from cess on land have been raised from Rupees 1,24,800 to Rupees 1,40,000 on information furnished by the Collector. A sum of Rupees 12,330 is entered as house-tax to be levied in eleven unions which the Local Fund Board have decided on establishing. No complete scheme has yet been received for the Madura Circle, and the wording of the proceed-

ings of the Local Fund Board leads to the conclusion that even the eleven schools entered in the Budget are proposed more from an idea that the Government look for such proposals than from a conviction that the schools are required. A reference to G. O., dated 28th April 1871, No. 563, will show that Government merely intimated that *they would not debar* the summary formation of unions where they can be introduced with manifest advantage. Nothing is before Government to show that such is the case with those now proposed, and, as it does not appear that they are schools which have qualified under Rule XI., their formation must be deferred for the present, and the Union Budget struck out *in toto*. The item "Proceeds of sales of Books" will be allowed to stand, as the "Result Grant" and other elementary schools have to be provided for.

4. The expenditure on New Works has been raised by Rupees 42,500 and that on Repairs by Rupees 13,980, this having been rendered possible by the large savings from 1871-72. Under Grant II. a provision of Rupees 7,000 has been made for Result Grants. As the actuals for 1871-72 only amounted to Rupees 1,114, the allotment will probably suffice notwithstanding the rejection of the proposal for the establishment of Union Schools, which, however, will necessitate the provision under "Sanitary establishments and cleansing of tanks and wells" being reduced to Rupees 6,000 by striking out the sum of Rupees 7,130 allotted for the purpose from Union Funds. The Local Fund Board will bear this in mind when submitting Statement IV-B, called for by the Board of Revenue, and will consider whether it will be advisable to carry out, from the sum of Rupees 6,000 allotted from General Funds, any portion of the works thus disallowed. The Government agree with the Board of Revenue in considering that, under the circumstances, Rupees 1,760 is a sufficiently large general reserve.

5. The abstract of the Budget, as modified by Government, is—

RECEIPTS.

	Rs.
Road Fund	1,92,150
Endowment	23,890
General	61,140

Road Fund.

Receipts	1,92,150
Appropriation	20,000
Total ...	2,77,180

EXPENDITURE.

		Rs.
Grant I ...	Road Fund	2,10,810
	Endowment Fund ...	8,900
	General Fund	9,910
,, II.	,, ,, ...	10,950
,, III...	Endowment Fund ...	10,300
	General Fund	18,030
,, IV...	Road Fund	1,340
	General Fund	490
		2,70,730
General Reserve		1,760
Balance—		
Endowment Fund		4,690
Total ...		2,77,180

DINDIGUL CIRCLE.

6. The Budget Statements of this Circle are accompanied by a very full and clear explanation in the shape of a memorandum prepared by the Budget Committee of the Local Fund Board, which gives satisfactory explanations of most of the alterations and new items which have found a place in the Budget for 1873-74.

7. The details of the receipts call for no remark. The resolution of the Local Board to establish no Union Schools for the present will not be interfered with, but the Government trust to be soon in receipt of the report on the subject on which Mr. Bliss is at present said to be engaged.

8. The remarks made by the Board of Revenue on the paragraphs in the Budget Committee's report referring to the cost of the Public Works Establishment are approved. The Committee's remarks have also lost much of their force by the introduction of the new organization. The allotments and schemes under Grant III. generally have the decided approval of Government, but they cannot quite agree with the opinion expressed that it would be almost a waste to allot small sums for general sanitary works, because the amount available is a mere trifle in comparison with requirements. Doing a little is better than doing nothing, except where a complete scheme is required, as, for instance, in a system of drainage, and it is obvious that one well when cleaned is in no way injuriously affected by the fact that fifty other wells have been allowed to remain dirty. The Government would, therefore, recommend the appropriation of Rupees 1,000 from the general balance and reserve to supplement the allotment of Rupees 500 under Grant III (*d*). The provision made in the Budget for other general purposes is sufficiently liberal to allow of this relaxation of the rules fixing the reserve at ten per cent. The Local Fund Board are also reminded that, in the event of their establishing unions, a portion of the house-tax will be available for sanitary purposes. The share of the cost of general management chargeable to the Road Fund is Rupees 940 and not Rupees 980 as entered by the Board of Revenue.

9. With the above slight modifications the Budget is passed as submitted by the Board of Revenue.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue, with enclosures returned.
,, Revenue Department.
,, Public Works Department.
,, Accountant-General.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, President of the Local Fund Circles, Madura.
,, ,, of the Municipal Commissions, Madura.

Exd. J. Wright.

Revenue Department

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11

Proceedings of the Board of Revenue

dated 16th December 1872.

Read letters from the A/ President of the Local Fund Boards, Madura District, dated 7th October 1872 Nos 20 & 23.

Read also letters from the Director of Public Instruction dated 21st November 1872 No 2557 & 2558.

Read also letters from the Sanitary Commissioner dated 23d October 1872 No 1550 & 1552.

—

1 The Budgets of the Madura Local Fund Circles for 1873-74 will be submitted for the orders of Government.

Madura

2. The Local Board intend, it appears to establish 11 Unions situated as follows:-

Ramnad ...	4
Shevaganga -	3
Madura taluq -	2
Melur taluq —	2

The

The details of this scheme should be reported as soon as possible. It is observed that no less than Rs 7130 out of a total Union income of Rs 13,660 is to be devoted to "Sanitation and Miscellaneous purposes". This is not in accordance with the spirit of the Act which requires that the house tax is to be levied for schools.

3. Under 6(a) the sale proceeds of the School books which the Local Fund Board are to purchase and keep for sale in elementary schools must be entered. The Deputy-Inspector of the Circle estimates the item at Rupees 750 which has been inserted.

4. The budget estimate of Receipts stands thus:—

Road Fund — Rs	192,150
Union	13,660
Endowment	23,890
General	61,140
	290,840

Grant I
Statement II Road Fund

5. The charge for supervision by the Public Works Department has been estimated far below its proper amount viz 26·0842 per cent on expenditure and this necessitates a considerable alteration in the Road Fund Budget.

6. On the Receipts side the Board propose that Rupees 20,000 should be credited from the General Fund instead of Rs 16,000. It can be spared and is evidently needed.

7. On the expenditure side the allotment for New works must be reduced from Rs 98,600 to Rs 95,500. The sanctioned cost of the Petty establishment is Rupees 3,150. The cost of D. P. W. supervision is Rs 39,270 (instead of Rs 26,440) The allotment for Tools and Plant should be Rs 1510. The Reserve at 10 per cent of the receipts is Rs 16,220.

8. The total expenditure is thus Rs 212,150 leaving no balance.

The

9. The reduction of the sum allotted for Road Fund New works is effected by striking out item 11 and reducing item 10 to Rs 8900. Estimates for the unsanctioned works in the list should be submitted as soon as possible. There is at present a large balance in hand and greater energy in prosecuting road work seems to be called for.

Statement No II a Part I New works

From Madura to Ammyanayakanur Rs 2000
From Sayalgudi to Kariapatty Rs 10,000

10. Under "Sanitary and Miscellaneous" Rs 3000 is provided from a new dispensary at Shevagungai. The present building is said to be very unsuitable. The new one is to be on the same plan as has been adopted with the approval of the Board in the case of Peraculam in the Dindigul Circle (Board's Proceedings 28th October 1872 No 2086).

11. The Road Fund allotments for Repairs is Rs 55,060 for maintaining 369 miles of road. The explanations with regard to alterations in Maintenance allowances given in paras of the Local Fund Board's proceedings are satisfactory. Rs 4000 are allotted for avenues,

Rs

Statement No II a Part II Repairs

15-A

Rupees 400 for Public Bungalows, Rs 400 for Market Places and Rs 7000 for Chuttrums.

12. The total allotment for D. P. W. supervision in Grant I must be Rs 43,130, of which Rupees 39270 appertains to the Road Fund, Rupees 2030 to the General Fund and Rupees 1830 to the Endowment Fund.

13. The allotment for Tools and Plant will be Rupees 1650 of which Rupees 80 falls on the General Fund and Rs 70 on the Endowment Fund.

14. Grant I is thus:

Road Fund Rupees	2,10,810
Endowment -----	8,900
General -----	9910
	2,29,620

Grant II

15. The Director of Public Instruction thinks the salary of the Inspecting Schoolmasters should

should be raised and proposes an allotment of Rupees 3400 instead of Rs 3200 for Inspection. The proposal does not seem to have been laid before the Local Fund Board and their allotment which is sufficient according to the sanctioned scale is retained.

16. Rupees 6460 is allotted for Union schools. Rupees 7130 for sanitation in Unions. The latter expenditure must be removed from Grant II and consigned to Grant III. The Director thinks there ought to be some provision for a normal school and supposes that it can be made out of Union Funds. In this of course he is mistaken. The allotment, if made at all, must

must be made from the General Fund. But as the Madura Board propose to establish only 11 Unions and the Dindigul Board none during 1873-74, it seems unnecessary to establish a normal School at present.

The Director also points out that while Rupees 904 (really Rs 804) is provided for rents, nothing is allotted for building School houses.

Statement No III & III a The Board have already noticed the enormous proportion of the income of the Unions (Rupees 7130 out of Rupees 13660) which it is proposed to devote to sanitation and Miscellaneous purposes. If the estimated

estimated income can be raised without oppressive rating a larger portion of this sum should be devoted to building School houses.

17. A per contra entry of Rupees 750 for the purchase of School books is made.

18. The Grant is thus:—

Union Fund Rupees 6,460

General ---------- 10,950

17,410

19. The details of the allotment of Rupees 6,920 for the hospitals at Ramnad and Shivagunga should have been shown in Statement IV a.

Grant III
Statements IV & IV a

The

The President will submit the particulars in the required form as soon as possible. In their Proceedings of the 28th August 1872 No. 1704 the Board of Revenue have recommended Government to make a contribution towards the salary of the Native Surgeon at Ramnad.

20. The allotment for vaccination is raised from Rupees 1,790 to Rupees 2,980. Full particulars are given in para 10 of the Local Board's Proceedings, and the sanction of Government is requested for the increased establishment which they propose to entertain. It is observed that a separate Superintendent is provided for by each Circle of the District.

1 Superintendent at Rs. 70 — 840
5 1st class Vaccinators at Rs. 18 — 1,080
7 2nd class Do. Do. 10 — 840
2,760
Batta to mofussil & contingencies — 220
2,980

21. There is an allotment of Rupees 8000 for Sanitary Establishments and cleansing tanks and wells. The Sanitary Commissioner remarks that no details are given. Statement IV B. is designed for this purpose, but it has

has not been submitted. The President will be good enough to have it prepared and submitted as soon as possible. The Rupees 7130 provided for sanitary expenditure in Unions must be added to the allotment.

22. The charge for Public Works supervision and Tools and Plant on account of works executed out of the Endowment Fund should be shown in a new column in Statement IV, but not in Statement IV A. Statement IV & IV A

23. The contribution of Rupees 1,900 to the Madura Municipality for the Civil Dispensary which appears in the Budget of the current year seems to have been omitted through an over sight. Nothing is said about it in the Local Board's Proceedings. It has been inserted in this Office.

24. Grant III is thus

Endowment Fund Rupees	10,300
Union Fund	7,130
General	18,030
	35,460

25. The cost of the establishment in the Collectors Grant IV

Collectors office being Rupees 800 the share of this Circle will be Rupees 380.

26. Grant IV is therefore &c—

Road Fund Rupees	1340
General	490
	1830

27 The General Reserve at 10 P.Ct. of receipts minus the Road Fund appropriation ought to be Rupees 3110, but the allotments for all purposes are liberal and the Board think Rupees 1760 will be sufficient. If Government desire a larger Reserve to be kept, it can be obtained by reducing the allotment for general sanitary purposes.

28. The attention of the President is called to Circular Memo: 14th October 1871 No. 1362 requiring amongst other things that the Budget statements should be written on sheets of paper of the same size stitched together, and that an abstract of the Budget should be submitted when these instructions are attended to the review of the Budget is much facilitated.

The

29. The following is an abstract of the revised Budget.

Receipts

Road Fund Rs.	192,150
Union	13,660
Endowment	23,890
General	61,140
	290,840

Road Fund

Receipts	192,150
Appropriation from the General Fund	20,000
	212,150

Expenditure

Grant I Road Fund Rs.	210,810	
Endowment — Do.	8,900	
General — Do.	9,910	
		229,620
Grant II Union Fund	6,460	
General Do.	10,750	
		17,410
Grant III Endowment Fund	10,300	
Union Do.	7,130	
General Do.	18,030	
		35,460
Grant IV Road Fund	1,340	
General Do.	490	
		1,830
General Reserve		1,760
Balances		
Union Fund	70	
Endowment — Do.	4690	
		4760
		290,840

Dindigul

30. In the estimate of receipts Rupees 40 must be entered as the contribution from the Dindigul Municipality for Educational Inspection and Rs. 1,500 (the sum suggested by the Director of Public Instruction) for receipts by sale of books. The estimate will then be

Road Fund Rupees	126,740
Union Do.	0
Endowment Do.	8,400
General Do.	37250
	172,390

The Local Board object strongly to the establishment of any Unions during 1873-74, and

Board's Proceedings 2nd September 1872 No. 1742. G.O. F.D. d/28th October 1872 No. 1469

and as there are no schools in the Circle which fall within the scope of Rule XI the introduction of Unions may be delayed. The Director is of opinion that this is not in accordance with the views of Government.

Grant I
Statement II
Road Fund

31 The Road Fund Receipts seem to be correctly calculated at Rs. 1,32,740, including an appropriation of Rs. 6,000 from the General Fund, which, the Board think, may be sanctioned.

32. On inspecting statement II a part II it appears that the Road Fund expenditure on repairs is not Rupees 43,870 but Rupees 43,470, the difference Rupees 400 being allotted for a chuttrum.

33. The share of the cost of Public Works supervision at Rs. 26·0842 P.Ct. on the expenditure by that Department viz Rs. 89,920 will be Rupees 23,450.

The

34. The share of the cost of general management calculated in the proportion of assets will be Rupees 980.

35. The allotment for tools and plant will be Rupees 920.

36. The total Road Fund expenditure will thus be Rupees 131,710 leaving a balance of Rupees 1,030.

37. There are five roads entered in statement III a. All but the last are sanctioned works and it appears from the Budget Committee's Report that this also will be commenced before the end of the current year. Statement III a Part I.

38. There are allotments of Rupees 1,480 for completing a dispensary already begun at Pereacolumn and of Rs. 3480 for building a new one on the same plan at Uttamapollium. The reasons given for establishing the latter institution in paras 134-43 of the Budget Committee's Report are satisfactory.

39. In part II Rupees 43,470 are allotted for maintaining "17 completed or partially made roads of a total length of 370 miles", Statement III a Part II.

Rupees

25

Rs. 1500 for avenues, Rs. 100 for an unfinished cutt-eam at Shembaganoo and Rs. 1400 for Endowed cutt-eams at Sunderdoo and Kilankolam. All the necessary Explanations are given in paras 14-20 of the Budget Committee's Report. The 17th and 18th items should be shown in the Appendix as Petty works.

40. The unproved nomenclature of roads proposed by the Local Fund Board is approved.

41. In Grant I Rs. 97,780 is allotted for Expenditure by the P.W. Department and the corresponding charge for Supervision is Rs. 25,510. In para 10 of their Proceedings the Local Fund Board desire that the special attention of Government may be called to the amount of the charge for Public Works Supervision, which far exceeds the whole cost of the Establishments Employed

Employed in the Circle. It is an obvious remark that this fact by itself is inconclusive. Rs 44,770 are granted by Government out of Provincial Funds and Rs: 10,100 out of Special Funds as Grants-in-aid of the Local Fund and a large portion of these sums is assignable to Establishment. In other words of the charge against the Local Fund for Public Works Supervision is diminished the Grants-in-aid must be increased and the Local Fund will gain thereby.

42. A fair share of the Supervision charge on the allotment for Tools and Plant being assigned to the Endowment Fund and the General Fund, Grant I will be —

Road Fund	— Rs.	1,30,730
Endowment	Do —	1,780
General	— Do —	8,320
		1,40,830

43. The allotment for Education Grant II inspection

inspection is increased from Rs: 2,670 to Rs: 2870, larger sums being Estimated for batta and travelling allowance

44. The allotment for Results in Grants has also been raised from Rs: 5,000 to Rs: 6,500. The Local Board Expect many more Schools to obtain these grants now that a sufficient inspecting agency is provided and they intend to Establish no Unions. (Vide para 25 of the Budget Report) The Revenue Board think Rs: 6,450 will be sufficient and a reduction of Rs: 50 is necessary to balance the budget.

45. A *per Contra* item of Rs: 1,500 has been added for the purchase of books to be kept for Sale in Elementary Schools.

46. The Director of Public Instruction suggests an allotment of Rs: 5,000 for a Normal School, but it will be seen from the Board's remarks on

on this part of the Madura budget that they think this provision unnecessary at present.

47. Grant II is thus Rs: 10,820 payable from General Funds.

48. In Statement IV hereto gone Grant III Statements IV+IVA.
Endowed institutions are shown. The charges against the Endowment Fund under Grant III appear to be —

Establishment —	Rs 911
Contingencies —	1,508
Feeding travellers —	1700
	4,122

Besides these charges Rs: 1,780 are allotted for Public Works — Supervision and Tools & Plant chargable to the Endowment Fund under Grant I. The total charge shown in Statement IV must therefore be Rs: 5,900. The endowed institutions viz 3 hospitals, 1 chuttram and 1 public bungalow must be struck out of this Statement. The Entry

Entry in Column 9 opposite the first two chuttrams should be Rs: 2000 and Rs: 500. A new Column should be added to show the charge for Public Works Supervision and Tools and Plant (which it may be remarked is now here to be shown in Statement IV-A) and the Entries opposite to the first two chuttrams should be Rs 270 and Rs: 110. The totals must be corrected accordingly.

49. In Statement IV A it appears that the dispensary allotment is for a provision for Establishment &c at the one which is to be built at Uttamapalayam. The Entries in Column 27 opposite to the first two chuttrams in this Statement should be Rs 600 and Rs: 200, and the totals must be corrected accordingly.

50. The allotment for Vaccination is increased from Rs: 1,240 to Rs: 3,234. The Reasons are carefully recorded in the Budget Report. They propose to

to keep a Dresser at Kodaikanal
on the Pulneys should
be able to render medical
aid in Emergent Cases
as well as Vaccinate.
The Revenue Board think
the proposals should
be Sanctioned.

51. For General Sanitary
purposes Rs:500 are
allotted, though only Rs 200 is accounted
for in Statement IV B. The Sanitary
Commissioner points out and the Local
Board fully admit the inadequacy
of this provision. The Local Board
despair of ever possessing funds
enough under the Existing law to effect
any material improvement in this
direction, and they suggest that the
Local Board should be legally authorized
to carry out Sanitary improvements when
necessary and recover the Cost from the
Village in which the work is done.

52 The allotment for Public Bungalow
(Rs: 130) must be entered separately
from that for Chattrams.

53 Grant III is thus—

Endowment Fund —	Rs 4120
General Fund —	9250
	13,370

Thus

Grant IV

54. The Circle share of the Cost of the Collector's Local Fund Establishment is Rs. 220.

Grant IV is.—

Road Fund —	Rs: 980
General —	250
	1230

55 The following is an abstract of the Budget.

Receipts	Rs	Expenditure	Rs	Rs.
Road Fund	126740	Grant I { Road Fund	130730	
Union do		{ Endowment do	1780	
Endowment do	8300	{ General do	8320	
General do	37350			140830
	172390	Grant II. General		10870
Road Fund		Grant III { Endowment do	4120	
Receipts	126740	{ General do	9250	
Appropriation	6000			13370
	132740	Grant IV { Road Fund	980	
		{ General do	250	
				1230
				166250
		General Reserve		2580
		Balances.		
		Road Fund — Rs 1030		
		Endowment do — 2400		
		General do — 130		
				3560
Total	172390	Total —		172390

(True Extract)

J Grote
Secretary

Copied in Consultations.

To The Chief Secretary to Government
Financial Department
with original letter & budget

Financial Department. 33 A

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 16th December 1872.

Order thereon 3d February 1873 No 158.

With their Proceedings above recorded the Board of Revenue submit the budgets of the Madura and Tinnevelly Local Fund Circles for 1873/74.

The Provincial grant-in-aid and the Cost of Public Works supervision have been estimated in accordance with G.O. dated 5 September 1872 No 1183 and are passed subject to modification if necessary when the allotments to be made to the various circles have been finally determined

Madras

Fwd. Stuart

Rec. 28 October 1872. No 245-246.
" 19 Septr. " 119-120
" 23 Novr. " 215. 2.

Finl. 1872 Vol 4

Proceedings of the Board of Revenue
No 1183 Septr 5 1872

Date 16 Decr 1872
Rec'd 19 " "
No 20

Proceedings for the Local Fund Boards of the Madura and Tinnevelly Districts for 1873-74.

Fwd. Stuart

2301-
12/72

Madura Circle.

The following balances have arisen from Rupees 12,730 estimated as closing balances in the budget for 1872-73 to Rupees 72,000 owing to large savings in 1871-72 - the detailed explanation is given and in the Local Fund Abstract for 1871-72 has not yet been received the Government are not inclined to say whether the large falling off in the estimated expenditure has been satisfactorily accounted for. The expected receipts from Cess on land have been raised from Rs 124,800 to Rs 140,000 on information furnished by the Collector. A sum of Rs 12,330 is entered as house tax to be levied in eleven unions which the

the Local Fund Board have preceded on establishing. No complete scheme has yet been received for the Madura Circle and the wording of the proceedings of the Local Fund Board leads to the conclusion that even the eleven schools entered in the budget are proposed more from an idea that the Govt look for such proposals than from a conviction that the schools are required. A reference to G.O. dated 28th April 1871 No 563 will show that Government merely ~~omitted~~ that they would not debar the summary formation of unions where they can be introduced with manifest advantage. Nothing is before Government to

to show that such is the case with those now proposed and as it does not appear that they are schools which have specified under Rule XI. their formation must be deferred for the present and the annual budget struck out in toto. The item "Proceeds of sales of books" will be allowed to stand as the "Result Grant" and other elementary schools have to be provided for.

The expenditure on Arm Works has been raised by Rs 42,500 and that on repairs by Rupees 13,950 this having been rendered possible by the large savings from 1871-72. Under Grant II a provision of Rupees 3000 has been made

37 - A 4

made for Result Grants As the actuals for 1871-72 only amounted to Rs 1114 the allotment will probably suffice notwithstanding the rejection of the proposal for the establishment of Union Schools which however will necessitate the provision under "Sanitary Establishments and cleansing of tanks and wells" being reduced to Rs 6000 by striking out the sum of Rs 7130 allotted for the purpose from Union Funds. The Local Fund Board will bear this in mind when submitting statement IV B called for by the Board of Revenue, and will consider whether it will be advisable to carry out from the sum of Rupees 6000 allotted from General Funds

Funds, any portion of the works thus disallowed. The Government agree with the Board of Revenue ~~that~~ in considering that under the circumstances Rs 15,780 is a sufficient & large General Reserve.

The abstract of the Budget as modified by Government is:—

Receipts	Rs	Expenditure		Rs
Road Fund	192,150	Grant I	Road Fund	19,810
Endowment	23,890		General Fund	8,900
General	61,140			1,900
	277,180	Grant II	General &c	19,900
		Grant III	Endowment Fund	19,300
			General Fund	18,030
Road Fund		Grant IV	Road Fund	1,240
Receipts	192,150		General Fund	490
Appropriation	20,000			270,730
		General Reserve		1760
		Balance		
		Endowment Fund		4690
				277,180

Divisional Circle

The budget statements of this circle are

39-A5

are accompanied by a very full and clear explanatory in the shape of a memorandum prepared by the budget Committee of the Local Fund Board which gives satisfactory explanations of most of the alterations and new items which have found a place in the budget for 1873/74.

The details of the receipts call for no remark.

The resolution of the Local Board to establish no more schools for the present ~~is approved~~ will not be interfered with, but the Government trust to be soon in receipt of the report on the subject on which Mr. Bliss is at present said to be engaged.

The remarks made by the Board of Revenue

on

on the paragraphs in the budget committee report proposing to the cost of the Public Works Establishment are approved. By

The Committee remarks that also lost much of their power by the introduction of the new organization. The allotments and schemes under Grant III generally have the standing approval of Government but they cannot guide progress in the the opinion expressed that it would be almost a waste to allot small sums for general sanitary works, because the amount available is a mere trifle in comparison with requirements. Doing a little is surely better than doing nothing except where a complete scheme is required, - as for instance

on

in a system of drainage, and it is obvious that one well when cleaned is in no way injuriously affected by the fact that fifty other wells have been allowed to remain dirty. The Govt would therefore recommend the appropriation of Rs 1000 from the General balance and reserve to supplement the allotment of Rupees 500 under Grant III (d). The provision made in the budget for other general purposes is sufficiently liberal to allow of this relaxation of the rules fixing the reserve at 10 per cent. The Local Fund Board are also reminded that in the event of their establishing unions, a portion of the house tax will be available for sanitary purposes.

With

The share of the cost of Rural management chargeable to the Road Fund is Rs 940 and not Rs 980 as entered by the Board of Revenue.

With the enclosure
slight modifications the
budget is passed, as sub-
mitted by the Board
of Revenue.

EB JS

To the Board of Revenue
with enclosure
" Revenue Department 3
" Public Works Department 21
~~" Collector of Madura~~
" Accountant General 6
" Inspector General
Indian Medical Department 6
" Director of Public Instruction 4
" Sanitary Commissioner
— President Local Fund Circle Madura.
— President Munc. Comrs. Madura.

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.

Dated Feb.y 3
Recd. } 1873, No. 158

Nos. 6. 7

Passing orders on the Madura & Dindigul Local Fund Budgets for 1873-74.