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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 318 Press / Mis.

55-56

Dated 7-3- 1873.

16/17

55-56

Not to be folded or roughly handled

No. 55. Read the following Proceedings of the Board of Revenue, dated 10th January 1873, No. 29 :—

From the Acting President of the Local Fund Boards, Tanjore District, to the Secretary to the Board of Revenue, dated 5th October 1872, No. 368.

ABSTRACT.—Forwarding Budget Estimate of Receipts and Charges of Local Fund Circle, Tanjore, for 1873-74.

———

From the same Officer, dated 17th December 1872, No. 451.

ABSTRACT.—Forwarding copy of Statement III.-B. of the Negapatam Circle Budget for 1873-74.

———

From the same Officer, dated 14th November 1872.

ABSTRACT.—Budget Estimate of the Local Fund Board, Negapatam Circle, Tanjore District, for the official year 1873-74.

———

From the Sanitary Commissioner, to the Secretary to the Board of Revenue, dated 24th October 1872, No 1,556.

ABSTRACT.—Reporting, for the information of the Board, that the Tanjore Local Fund have provided Rupees 4,150 in their Estimate for 1873-74 for Sanitary expenditure.

———

From the same Officer, dated 4th December 1872, No. 1,737.

ABSTRACT.—Remarking on the provision made by the Local Fund Board, Negapatam Circle, for Sanitary purposes for 1873-74.

———

THE Budgets of the Tanjore and Negapatam Circles for 1873-74 will be submitted for the orders of Government.

TANJORE.

2. RECEIPTS.—The receipts from house-tax are estimated at Rupees 25,000, but no scheme for establishing unions has been submitted or is ready for submission. Statements III. and III.-A. are therefore blank except as regards Salary Grant Schools which ought not to appear in this. Under these circumstances the entry has been expunged. If Unions are established they can be dealt with in a Supplemental Budget.

3. Under VI. Rupees 1,000 is entered as the sale proceeds of books sold in Elementary Schools.

4. With these alterations the receipts are—

	RS.
Road Fund	1,10,770
Endowment Fund	1,54,710
General Fund	66,710
Total...	3,32,190

5. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Board propose an appropriation from the General Fund to the Road Fund of Rupees 24,000. With this addition, which seems necessary, the assets of the Road Fund are Rupees 1,34,770.

6. The allotments for New Works and Repairs are given in Statement II. as Rupees 26,100 and Rupees 64,220, but from Statement II.-A. it appears that this is a careless error and that they ought to be Rupees 31,440 and Rupees 58,880.

7. In the budget of 1872-73 the Board struck out an allotment of Rupees 1,100 for repairing navigable canals and sheds over Ferry-boats, as chargeable to the "Canal and Ferry Fund." It has since been found necessary to pay Rupees 1,000 out of this sum from the Road Fund and it must be provided for in this budget. The allotment for Repairs will thus be raised from Rs. 58,880 to Rupees 59,880.

8. To balance the budget the allotment for New Works must be reduced by Rupees 350.

9. The total expenditure by the Public Works Department will thus be Rupees 90,970, and the cost of Public Works Supervision at 26·0842 per cent. on expenditure will be Rupees 23,730.

10. The Road Fund share of the cost of general management is Rupees 680.

11. From the entry in Grant I. it appears that the Road Fund charge for contingencies should be entered as Rupees 700. The other Rupees 300 is for office charges and is entered in Grant IV.

12. The allotment for Tools and Plant should be Rupees 910.

13. The total Road Fund expenditure is thus Rupees 1,34,530, leaving a balance of Rs. 240.

14. STATEMENT II.-A., PART I., NEW WORKS.—The reduction of Rupees 350 which has been shown to be necessary is effected by altering the assignment for the second item.

15. STATEMENT II.-A., PART II., REPAIRS.—The assignments for several of the roads have been considerably reduced.

16. Rupees 1,000 is entered for the repair of navigable canals and sheds over Ferry-boats.

17. The allotment for Tools and Plant in Grant I. should be Rupees 1,010, of which Rs. 60 is chargeable to the Endowment Fund and Rupees 40 to the General Fund.

18. Grant I. is thus—

	RS.
Road Fund	1,33,850
Endowment Fund	6,110
General Fund	4,140
Total...	1,44,100

19. GRANT II.—The entry of Rupees 20,000 as a vague estimate of charges in Union Schools is expunged.

20. From Statement III.-A. it appears that there are Chuttrum Schools on which the expenditure is to be—

	RS.
Salaries	4,092
Servants...	300
Miscellaneous	1,208
Total...	5,600

This must be entered under Grant II.

21. Rupees 1,000 is provided for purchasing books for sale in elementary schools.

22. The Union allotment having been struck out, the provision for Results Grants is raised from Rupees 2,400 to Rupees 5,000.

23. Grant II. is thus—

	RS.
Endowment Fund	5,600
General Fund	10,320
Total...	15,920

24. GRANT III.—From Statements IV. and IV.-B. it appears that Rupees 576 is provided out of Chuttrum Funds for Vaccinators employed at certain chuttrums. This allotment which seems to be judicious and is approved by the Sanitary Commissioner should be entered under "(*b*) Vaccination."

Proceedings of the Madras Government, Financial Department,
7th March 1873.

25. Excluding the chuttrum expenditure on Education and Vaccination the charges of choultries are—

	RS.
Establishment	30,370
Contingencies	22,620
Feeding travellers...	77,620
Total...	1,30,610

26. Grant III. is—

	RS.
Endowment Fund	1,31,190
General Fund	8,780
Total...	1,39,970

27. STATEMENT IV.—In Statement IV. a new column must be introduced to show the proportion chargeable to the several chuttrums which are to be repaired for Tools and Plant. As the repairs are to be executed by "other agency" there is no charge for Public Works Supervision.

28. GRANT IV.—The Tanjore Circle's share of the cost of the Collector's Local Fund Establishment is Rupees 380.

29. Grant IV. is—

	RS.
Road Fund	680
General Fund	990
Total...	1,670

30. The following is an abstract of the Revised Budget :—

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund...		1,10,770	Grant I. ...	Road Fund... ...	1,33,850	
Endowment Fund ...		1,54,710		Endowment Fund.	6,110	
General Fund		66,710		General Fund ...	4,140	1,44,100
			Grant II. ...	Endowment Fund.	5,600	
				General Fund ...	10,320	15,920
Road Fund.			Grant III. ...	Endowment Fund.	1,31,190	
	RS.			General Fund ...	8,780	1,39,970
Receipts ...	1,10,770		Grant IV. ...	Road Fund... ...	680	
Appropriation ...	24,000			General Fund ...	990	1,670
						3,01,660
Total...	1,34,770		General Fund Reserve...		...	2,110
			Balances.			
					RS.	
			Road Fund		240	
			Endowment Fund		11,810	
			General Fund...		16,370	
					...	28,420
Total...		3,32,190	Total...		...	3,32,190

NEGAPATAM.

31. This budget has been submitted without any covering letter and this makes it necessary to call for further information on certain points.

32. RECEIPTS.—From Statement IV. it appears that there will be a balance of Rupees 2,310 in favour of certain chuttrums at the beginning of the year. This must be entered as the balance of the Endowment Fund in Statement A.

33. The balance of the General Fund is estimated at Rupees 29,770. The total amount of this Fund not appropriated by the Road Fund according to the budget of the current year was Rupees 35,210, and it seems impossible that so large a balance will remain unspent at the end of the year. The President will be good enough to explain how it has been calculated.

34. The estimate of land-cess for the current year was Rupees 1,18,000. In this budget it is raised to Rupees 1,23,000. The President will be good enough to explain why the increase is expected.

35. Rupees 750 is entered as receipts from the sale of books in elementary schools.

36. The Receipts are thus—

	RS.
Road Fund	1,11,010
Endowment Fund	6,200
General Fund	75,450
Total...	1,92,660

37. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Fund Board propose an appropriation from the General Fund to the Road Fund of Rupees 39,000. A larger amount would be required to balance the budget, but the Board, suspecting that the opening balance of the year has been estimated too high, cannot record that more than Rupees 39,000 should be transferred.

38. The Road Fund assets are thus Rupees 1,50,010.

39. As in the budget of the other Circle an allotment has to be introduced for repairing navigable canals. The proper amount appears to be Rupees 9,000. The sum provided for repairs must thus be raised to Rupees 47,400.

40. The allotment for New Works must be reduced from Rupees 68,750 to Rupees 53,100 to balance the budget.

41. The charge for Public Works Supervision at 26·0842 on expenditure will be Rupees 26,210.

42. The Road Fund share of the cost of general management will be Rupees 1,020.

43. The allotment for Tools and Plant should be Rupees 1,010, and the Reserve Rupees 14,740.

44. The expenditure will thus be Rupees 1,49,900, leaving a balance of Rupees 110.

45. STATEMENT II.-A., PART I., NEW WORKS.—The necessary reduction in the allotment for new road works is effected by striking out the seventh and eighth items and reducing the sixth from Rupees 7,000 to 6,350.

46. With reference to paragraph 38, Board's Proceedings, 24th January 1872, No. 168, the President will be good enough to explain the description of item 3 and the figures entered as the "Amount of estimate."

47. STATEMENT II.-A., PART II., REPAIRS.—The allotment of Rupees 38,400 for repairing roads and bridges is increased by Rupees 9,000 for repairing navigable canals.

48. In Grant I. the allotment for Tools and Plant will be Rupees 1,050, of which Rupees 40 is chargeable to the General Fund.

49. The Grant is thus—

	RS.
Road Fund	1,48,880
General	4,040
Total...	1,52,920

Proceedings of the Madras Government, Financial Department,
7th March 1873.

50. GRANT II.—In Grant II. Rupees 750 is inserted for the purchase of books to be sold in elementary schools.

51. The Grant is thus Rupees 8,970 payable from the General Fund.

52. GRANT III.—Grant III is—

	RS.
Endowment Fund	3,510
General Fund	15,570
Total...	19,080

The Local Board estimate the expenditure from the Endowment Fund at Rupees 3,740, but this is because they include the Rupees 230 which, as has been before pointed out, being the receipts of unendowed institutions does not form part of the Endowment Fund.

53. GRANT IV.—The share of the cost of the Collector's office establishment proportioned to the assets of the Circle is Rupees 220.

54. Grant IV. is—

	RS.
Road Fund	1,020
General Fund	290
Total...	1,310

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

Receipts.			Expenditure.			
		SR.			RS.	RS.
Road Fund...		1,11,010	Grant I. ...	Road Fund... ...	1,48,880	
Endowment Fund ...		6,200		General Fund ...	4,040	1,52,920
General Fund		75,450	Grant II. ...	General Fund ...	...	8,970
			Grant III. ...	Endowment Fund.	3,510	
				General Fund ...	15,570	19,080
Road Fund.			Grant IV. ...	Road Fund... ...	1,020	
	RS.			General Fund ...	290	1,310
Receipts ...	1,11,010					1,82,280
Appropriation ...	39,000		General Reserve		...	670
Total...	1,50,010		*Balances.*			
					RS.	
			Road Fund		110	
			Endowment Fund		2,690	
			General Fund		6,910	
					...	9,710
Total...	1,92,660			Total...	...	1,92,660

(A true Extract.)

(Signed) H. E. STOKES,
for *Secretary.*

No. 56. ORDER THEREON, 7th March 1873, No. 318.

With their Proceedings above recorded the Board of Revenue submit, for the orders of Government, the Local Fund Budgets of the Tanjore and Negapatam Circles for 1873-74.

2. *Tanjore.*—A comparative abstract of the estimated receipts and expenditure for 1872-73 and 1873-74 is given below:—

RECEIPTS.	1872-73.	1873-74.
Balances	67,760	41,490
Allotments—		
Provincial	12,370	12,370
Special	14,050	13,050
Cess on land	1,21,000	1,21,000
Contributions		650
Endowments		1,42,530
Miscellaneous	100	1,100
Total ...	2,15,280	3,32,190

EXPENDITURE.	1872-73.	1873-74.
Public Works—		
New Works	59,715	35,090
Repairs	66,965	66,030
Public Works Establishment	27,070	28,450
Other items	14,740	14,530
Education	6,930	15,920
Vaccination	1,490	2,070
Sanitation	4,150	4,150
Choultries, &c.		1,30,670
Contribution for Dispensaries	4,700	3,080
Grant IV.—		
Establishments, &c. ...	1,290	1,670
	1,87,050	3,01,660
Balances	28,230	30,530
Total ...	2,15,280	3,32,190

3. The covering letter accompanying the Budget Statements does not contain sufficiently full explanation. The President will see that this is properly attended to in future. The estimates for 1872-73 are stated to have been modified so as to include the provision for incomplete works, and the opening balances (excluding endowments) for 1873-74 appear to have been calculated in accordance with this modification. The calculation is, however, vitiated by the fact that no allowance has been made for the increased charge for Public Works which results from increased expenditure. The present estimates for the current year show an increase of Rupees 33,870 for Public Works over the Budget Estimate. If this amount was to be spent by the Department of Public Works Establishment, the estimate on account of that establishment should have been increased by Rupees 8,529.

4. In the Budget for 1873-74 the cost of Public Works Supervision and the Provincial Allotments have been entered in accordance with the instructions given, and may stand for the present. The receipts on account of endowments, contributions for inspection, and sale proceeds of books form new items, and account for the gross receipts being raised from Rupees 2,15,280 to Rupees 3,32,190. The Board have rightly struck out the Union Budget in the absence of the scheme for the establishment of schools. The allotment for New Works is Rupees 35,090, being Rupees 6,050 in excess of that allotted in the current year's budget, but Rupees

24,625 less than the amount which it is now believed will be spent. No explanation is afforded for giving so small an allotment to No. 1 which (as a railway-feeder) the Government would be glad to see completed at an early date. The details of allotments for Repairs call for no remark. The increase under Education is chiefly owing to the Chuttrum schools being brought under Local Funds and to enhanced provision for results' grants. The allotments under Grant III. seem satisfactory, and it is hoped that the experiment of entertaining vaccinators in connexion with chuttrums will prove successful.

5. *Negapatam.*—The following is an abstract of the receipts and expenditure:—

RECEIPTS.	1872-73.	1873-74.
Balances	44,764	34,730
Allotments—		
Provincial	13,160	13,160
Special	17,200	15,100
Cess on land	1,23,000	1,23,000
Contributions	1,000	450
Endowments, &c. ...	1,630	4,870
Miscellaneous	350	1,350
Total ...	2,01,104	1,92,660

EXPENDITURE.	1872-73.	1873-74.
Public Works—		
New Works	63,074	57,100
Repairs	44,593	47,400
Establishments	22,610	30,930
Other items	18,380	17,490
Education	6,970	8,970
Dispensaries	4,727	5,320
Vaccination	1,260	1,440
Sanitation	4,200	8,200
Choultries		2,090
Miscellaneous	1,580	2,030
Grant IV.—		
Establishments	1,290	1,310
	1,68,684	1,82,280
Balances	32,420	10,380
Total ...	2,01,104	1,92,660

6. The Budget Statements have been submitted without any covering letter, in consequence of which the Board of Revenue have been compelled to call for information on various points. It is requested that this may not occur again. Here, as in Tanjore, the estimates for 1872-73 have been modified, and the closing balances (excluding endowments) adopted as the opening balances for 1873-74. For the reason already stated the balance is probably about Rupees 8,460 too high if the other figures of the estimate be correct. The exact amount cannot be stated without information as to whether any portion of the increased expenditure on Public Works was carried out by "other Agency" than the Public Works Department.

7. The Board of Revenue have called for information regarding the increase expected from land-cess. The other items of receipts call for no remark.

8. The reduction made by the Board of Revenue in the allotments for New Works must stand, as the opening balance has almost certainly been estimated too highly as above shown. The Government agree with the Sanitary Commissioner in considering that detailed information should have been given regarding the proposed expenditure of the allotment of Rupees 8,200 for sanitary establishments. There is, however, no objection to the provision.

9. The unallotted balances (including General Reserve) both at Tanjore and Negapatam are sufficiently large to admit of the necessary adjustments being made on account of any over-estimate of the opening balances.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Revenue Department.

Proceedings of the Board of Revenue
dated 10th January 1873.

Read the following Letter
from the Secretary to Govt. dated 5th October 1872 No. 318.
Do ——— do ——— 17th December 1872 No. 451
Do ——— do ——— 14th November 1872
Do ——— do ——— 24th October 1872 No. 1550
From the Secretary Commissariat ——— 4th December 1872 No. 1737
Do ——— do ——— 4th ———

The Budgets of the Tanjore and
Negapatam circles for 1873-74 will be
submitted for the orders of Government.

Tanjore.

Remarks.

2. The receipts from Arrack-Tax are estimated at ₹ 25000. but no scheme for establishing minor Abkari contracts is in readiness for submission. Statements III and III A are therefore blanks, except as regards Salary grants & Rebates, which are struck out to appear in them. Under rule 3 of Chapter VI these circumstances the entry has been commenced the entry has been expunged. If amounts are established they can be dealt with in a Supplementary Budget.

3. Under VI ₹1,000 is entered as Grant-in-aid of Boards total an elementary Schools.

Govt. of {1873} Madras.

FINANCIAL.

To

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

Dated March, 7th.

Recd. Mch.

G. O., 7th March 1873, No. 318.

MARCH.
Nos. 55-56.

Reviewing the Local Fund Budgets of the Tanjore and Negapatam Circles for 1873-74.

schools.

4. With these alterations the Receipts are:—

Road Fund——	₱ 110770
Endowment do——	154.710
General— do——	66.710
	332.190.

5. The Local Board propose an appropriation from the General Fund to the Road Fund of ₱ 24.000. With this addition, which seems necessary, the assets of the Road Fund are ₱ 134.770.

Expenditure Grant I. Statement II. Road Fund.

The allotments for New Works and Repairs are given in Statement II as ₱ 26100 and ₱ 64.220 but from Statement II A it appears that this is a careless error and that they ought to be ₱ 31.440 and ₱ 58,880.

7. In the Budget of 1872-73 the Board struck out an allotment of ₱ 1.100 for repairing navigable canals and sheds over Ferry boats, as chargeable to the "Canal and Ferry Fund". It has since been found necessary to pay ₱ 1,000 out of this sum from the Road Fund, and it must be provided for

in this budget. The allotment for repairs will thus be raised from ₱ 58.880 to ₱ 59.880.

8. To balance the budget, the allotment for New Works must be reduced by ₱ 350.

9. The total expenditure by the Public Works Department will thus be ₱ 90.970. and the cost of Public Works supervision at 26·0842 per cent on expenditure will be ₱ 23730.

10. The Road Fund share of the cost of general management is ₱ 680.

11. From the entry in Grant I it appears that the Road Fund charge for contingencies should be entered as ₱ 700. The other ₱ 300 is for office charges and is entered in Grant IV.

12. The allotment for Tools and Plant should be ₱ 910.

13. The total Road Fund expenditure is thus ₱ 134.530 leaving a balance of ₱ 240.

Statement II A. Part I. New Works.

14. The reduction of ₱ 350 which has been shewn to be necessary is effected by altering the assignment for the second item

item.

15. The assignments for several of the roads have been considerably reduced. Statement III A. Part II. Repairs.

16. ₱ 1000 is entered for the repair of navigable canals and sheds over Ferry boats.

17. The allotment for Tools and Plant in Grant I should be ₱ 1010 of which ₱ 60 is chargeable to the Endowment Fund and ₱ 40 to the General Fund. √

18. Grant I is thus:-

Road Fund	₱ 133.850.	√
Endowment — do	6.110	√
General — do	4.140	√
	144.100.	

19. The entry of ₱ 20.000 as a vague estimate of charges in Union schools is expunged. Grant II.

20. From Statement III A it appears that there are Chittrams schools on which the expenditure is to be.

Salaries —	₱ 4.092
Servants	300
Miscellaneous —	1208
	5.600

This must be entered under Grant II.

21. ₱ 1000 is provided for purchasing books for sale in elementary schools.

22. The Union allotment having been struck out, the provision for Results Grants is raised from ₱ 2400 to ₱ 5000.

23. Grant II is thus:-

Endowment Fund —	₱ 5600	√
General — do —	10320	√
	15.920	

24. From Statements IV and IV B it appears that ₱ 576 is provided out of Chittram Funds for Vaccinators employed at certain chittrams. This allotment which seems to be judicious and is approved by the Sanitary Commissioner should be entered under "(b) Vaccination."

25. Excluding the Chittrams expenditure on Education and Vaccination, the charges in schools are:-

Establishment —	₱ 30.370
Contingencies —	22.620
Feeding travellers —	77.620
	130.610.

Grant

26. Grant III is

Endowment Fund — Rs 131.190
General — do — 8780
139.970.

27. In Statement IV a new column must be introduced to show the proportion chargeable to the several chittrams which are to be repaired, for Tools and Plant. As the repairs are to be executed by "other Agency" there is no charge for Public Works supervision. Statement IV.

28. The Sanjore Circle's share of the cost of the Collector's Local Fund Establishment is Rs 380. Grant IV.

29. Grant IV is

Road Fund — Rs 680.
General — do — 990
1670.

30. The following is an abstract of the revised

Budget.

Receipts.

Road Fund	Rs 110.770	
Endowment	do — 157.710	
General	do — 66.710	
		3.32.190

Road Fund

Receipts	Rs 110770	
Appropriation	24000	
		134770.

Expenditure.

Grant I. Road Fund	Rs 133850	
Endowment	do — 6110	
General	do — 4140	
		144.100
Grant II. Endowment Fund	Rs 5600	
General	do — 10320	
		15.920
Grant III Endowment Fund	Rs 131190	
General	do — 8780	
		139.970
Grant IV. Road Fund	Rs 680	
General	do — 990	
		1.670
		301.660
General Fund Reserve		2.110
Balances. Road Fund	Rs 240	
Endowment	do — 8.810	
General	do — 16.370	
		28.420
		332.190.

Negapatam.

31. This budget has been submitted without any covering letter and this makes it necessary to call for further information on certain points.

Receipts.

32. From Statement IV it appears that there will be a balance of Rs 2.310 in favor of certain Chittrams at the beginning

beginning of the year. This must be entered as the balance of the Endowment Fund in Statement A.

33. The balance of the General Fund is estimated at ₱ 29770. The total amount of this Fund not appropriated by the Road Fund according to the budget of the current year, was ₱ 35.210 and it seems impossible that so large a balance will remain unspent at the end of the year. The President will be good enough to explain how it has been calculated.

34. The estimate of land cess for the current year was ₱ 118.000. In this budget it is raised to ₱ 123.000. The President will be good enough to explain why the increase is expected.

35. ₱ 750 is entered as receipts from the sale of books in elementary schools.

36. The Receipts are thus:—

Road Fund	do	₱ 111.010
Endowment	do	6200
General	do	75.450
		192.660.

Expenditure
Grant I.
Statement II
Road Fund.

37. The Local Fund Board propose an appropriation from the General Fund to the Road Fund of ₱ 39.000. A larger amount would be required to balance the budget, but the Board, suspecting that the opening balance of the year has been estimated too high, cannot recommend that more than ₱ 39.000 should be transferred.

38. The Road Fund assets are thus ₱ 150 010.

39. As in the budget of the other Circle, an allotment has to be introduced for repairing navigable canals. The proper amount appears to be ₱ 9000. The sum provided for repairs must thus be raised to ₱ 47.400.

40. The allotment for New Works must be reduced from ₱ 68.750 to ₱ 53.100 to balance the budget.

41. The charge for Public Works supervision at 26·0842 on expenditure will be ₱ 26.210.

42 The Road Fund share of the cost

cost of General management will be ₱1020.

43. The allotment for Tools and Plant should be ₱1010 and the Reserve ₱14,740.

44. The expenditure will thus be ₱149,900 leaving a balance of ₱110.

45. The necessary reduction in the allotment for new Road Works is effected by striking out the seventh and eighth items and reducing the sixth from ₱7000 to ₱4350. Statement II A. Part I. New Works.

46. With reference to para 38 Boards Proceedings 24th January 1872 No 168, the President will be good enough to explain the description of item 3 and the figures entered as the "amount of estimate."

47. The allotment of ₱38,400 for repairing roads and bridges is increased by ₱9000 for repairing navigable canals. Statement II A. Part II. Repairs.

48. In Grant I the allotment for Tools and Plant will be ₱1050, of which ₱40 is chargeable to the General Fund.

The

49. The Grant is thus:—

Road Fund	₱148.880 ✓
General do	4.040. ✓
	152.920.

Grant II. 50. In Grant II ₱750 is inserted for the purchase of books to be sold in elementary schools.

51. The Grant is thus ₱89,770 payable from the General Fund.

Grant III. 52. Grant III is—

Endowment Fund	₱ 3510 ✓
General do	15.570. ✓
	19.080.

The Local Board estimate the expenditure from the Endowment Fund at ₱3740 but this is because they include the ₱230 which, as has been before pointed out, being the receipts of endowed institutions does not form part of the Endowment Fund.

Grant IV. 53. The share of the cost of the Collector's office establishment proportioned to the assets of the Circle is ₱220.

Grant

54. Grant IV is,

Road Fund — ₱ 1020
General do — 290
1310.

55. The following is an abstract of the revised budget.

Receipts		Expenditure.		
		Grant I. Road Fund — ₱ 148.880.		
		General do — 4040		152.920
Road Fund — ₱ 111.010		Grant II General Fund		8970
Endowment do — 6200		Grant III Endowment Fund — ₱ 3510		
General do — 75.450		General do — 15570		19.080.
192.660		Grant IV. Road Fund — ₱ 1020		
		General do — 290		1.310
Road Fund.				182.280.
Receipts — ₱ 111.010		General Reserve		670
Appropriation — 39.000				
150.010		Balances.		
		Road Fund — ₱ 110		
		Endowment do — 2690		
		General do — 6910		9.710
				192.660.

/ True Extract /

J Grose

Secretary.

To The Chief Secretary to Government.
Financial Department.
with original letters and budgets.

Ed Mayhoff
Master

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue, dated 10th January 1873.

Order thereon 7 March 1873 No. 318.

With their Proceedings above recorded the Board of Revenue submit for the orders of Govt the Local Fund budgets of the Tanjore and Salem districts for 1873-74.

Tanjore. A Comparative abstract of the estimated receipts and expenditure for 1872-73 and 1873-74 is given below

Receipts.	1872-73	1873-74
Balances	6,760	11,490
Allotments.		
Provincial	12,370	12,370
Special	14,050	13,050
Cess on land	121,000	121,000
Contributions		650
Endowments		142,530
Miscellaneous	100	1100
	2,15,280	3,32,190

Expenditure

Rs. 23 Board 1872. No. 201-8.

Financial Proceedings of the Board of Revenue.

No. 318

Dated 10th January 1873.

Received 10 Read Record

and 8. Copy sent Rs. As. Ps.

No. 55

Local Fund Budgets—

Tanjore and Negapatam Circles

for 1873-74 forwarded and submitted for orders of Govt—

Collectors requested forwarded Presidents of Local Fund Boards requesting estimates communicated

Board see end of Proceedings

Said to balance.

W. Sharwood

Expenditure

	1872-73	1873-74
Public Works		
New works	59,715	35,090
Repairs	66,965	66,030
P.W. Establish[t]	27,070	28,450
other items	14,740	14,530
Education	6,930	15,920
Vaccination	1490	2,070
Sanitation	4,150	4,150
Horticulture &c		130,670
Contributions for Dispensaries	4700	3080
Grant IV.		
Establishments &c	1290	1,670
	187,050	301,660
	28,230	30,530
	215280	332190

The covering letter accompanying the budget statements ~~is not to~~ does not contain ~~a sufficiently full explanation~~ the explanation ~~required~~. The President will see that this is ~~enforced~~ properly attended to in future.

The estimates for 1872-73 are stated to have been modified so as to include the provision for incomplete works.

works and the opening balances (excluding Endowments) for 1873-74 appear to have been calculated in accordance with this modification. The calculation is however vitiated by the fact that no allowance has been made for the increased charge for Public Works which results from increased expenditure. The present estimates for the current year show an increase of Rupees 33,870 for Public Works over the Budget estimate. If this amount was to be spent by the D.P.W. establishment the estimate per that account of Rupees Eight should have been increased by Rs 8529.

In the budget for 1873-74 the cost of Public Works

Works supervision and the Provincial allotments have been entered in accordance with the instructions given and may stand for the present. The receipts on account of endowments, Contributions for inspection and sale proceeds of books form new items and account for the gross receipts being raised from Rs 2,15,280 to Rs 3,32,190. The Board have rightly struck out the union budget ~~in the~~ allotment of Rs 1,00,000 for the establishment of schools. The allotment for new works is Rs 35,090 being Rupees 6050 in excess of that allotted in the current years budget, but Rs 24,625 less than the amount which it is now believed will be spent. No ~~explanation~~ is offered ~~in excess of the reasons for~~ giving ~~further~~ ~~Rs 1,00,000~~ ~~for~~ large allotments ~~have been given to this~~ ~~head as compared with~~ ~~last year~~ to last which (as a railway feeder ~~fund~~ the Government would be glad to see completed at an early date. The details of allotments for repairs call for no remark. The increase under education is chiefly owing to the Chuttrums schools being brought under Local Funds and to enhanced provision for Results Grants. The allotments under Grant III seem satisfactory, and it is hoped that the experiment of entertaining vaccinators in connection with Chuttrums will prove successful

successful.

Negapatam The following is an abstract of the receipts and expenditure.

Receipts.

	1872-73	1873-74
Balances	44,764	34,730
Allotments		
Provincial	13,160	13,160
Special	17,200	15,100
Cess on land	123,000	123,000
Contributions	1000	450
Endowments &c	1630	4,870
Miscellaneous	350	1,350
	201104	192660

Expenditure

	1872-73	1873-74
Public Works		
New works	63074	57,100
Repairs	44593	47,400
Establishments	22610	30930
other items	18380	17,490
Education	6970	8970
Dispensaries	4727	5,320
Vaccination	1260	1440
Sanitation	4200	8200
Chonltries	"	2090
Miscellaneous	1580	2030
Grant IX.		
Establishments	1290	1310
	168684	182280
Balances	32420	10380
	201104	192660

The budget statements have been submitted without any covering letter in consequence of which the Board of Revenue have been compelled to call for information on various points. It is requested that this may not occur again. Here as in Tanjore the estimates for 1872-73 have been modified and the closing balances (excluding endowments) adopted as the opening balances for 1873-74. For the ~~same~~ reason the balance is probably about Rs 8460 too high if the other figures of the estimate be correct. The exact ~~estimate~~ figures cannot be given without information as to whether any portion of the increased expenditure

on

on Public Works was carried out by "other Agency" Hon'ble P.W.D.

The Board of Revenue have called for information regarding the increase expected from Land Cess. The other items of receipts call for no remark.

The reductions made by the Board of Revenue in the allotments for New Works must stand, as the opening balance has undoubtedly been estimated too highly as above shown. The Government agree with the Sanitary Commissioner in considering that detailed information should have been given regarding the proposed expenditure of the allotment of Rs.2700 for Sanitary

sanitary establishments. There is however no objection to the provision

The unallotted balances (including General Reserve) both at Tanjore and Negapatam are sufficiently large to admit of the necessary adjustments being made on account of any over estimate of the opening balances.

E.B.

To The Board of Revenue 13 Augt 1873

- Revenue Department 6
- ~~Collector of Tanjore~~
- Accountant General - 6
- Public Works Department 21
- Inspector General
- Indian Medical Department - 6
- Director of Public Instruction 7
- Sanitary Commissioner - 6
- Puncat Local Fund Boards, Tanjore Distt 6
- Puncat, Muns Comrs, Tanjore Distt 6

Est Cess

110 (152 Rs 10

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.
&c

Dated 7th Nov. } 1873, No. 315.
Recd. }

Nos. 55 – 56.

Reviewing the
L.F.
Budgets of the Tanjore
& Trichinopoly Cutcheries
for 1873-74.