M.R.O. 1—77,006—8-6-37.

(1) Number of pages 42

(2) Date of repair 8.3.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No.	481	Press ~~Mis.~~
52-53.		
Dated	9-4-	1873.

22/23

Not to be folded or roughly handled

7. An additional appropriation from the General Fund is necessary but it may be reduced without altering Statement II.-A, from Rupees 27,820 to Rupees 25,120 and this reduction is necessary to enable the General Fund to meet other charges.

8. The Road Fund Receipts will thus be Rupees 1,49,500.

9. The cost of the Petty Establishment is estimated at Rupees 6,960. Of this Rupees 1,720 is said to be for Surveyors. It is presumed that these men are to be entertained to prepare the Surveys of roads which have been called for but explanation must be given. In any case, the charge must not be lumped with the sanctioned Budget grant for the permanent Petty Establishment. In proportion to the expenditure in the two circles there will be Rupees 5,220.

10. The charge for Public Works supervision at 26·0842 per cent. on expenditure will be Rupees 24,280.

11. The Road Fund share of the cost of general management will be Rupees 1,280.

12. The entry of Rupees 150 as a contribution from the Road Fund "to Tuticorin Municipality for portion of road free of toll" is a new one and must be explained fully in order that the sanction of Government may be obtained under Section 27 of the Act.

13. The reserve will be Rupees 14,680.

14. The Road Fund expenditure will thus be Rs. 148,480 leaving a balance of Rs. 1,020.

15. Statement II.-A., Part I.—The descriptions of roads should be complete so as to render it unnecessary to refer to other papers before it can be gathered what road is meant. Thus "I.-A. four Gengaikondan branch" should be "I-A. Gengaikondan branch of the road for Palamcottah to Madura *via* Sattur."

16. Estimates should be submitted as soon as possible in the case of items 1 and 4. The estimate for the 7th item is now before the Board and will shortly be laid before Government.

17. It is proposed to build a choultry at the Maniachy Railway Station at a cost of Rupees 5,000 and one at Strivilliputtur a large town in the north of the district at a cost of Rupees 4,800. Estimates are submitted for sanction. The plan of both choultries is the same, but it should be reported whether it provides for the accommodation of all classes. If so Government will grant the usual endowment when the buildings are completed. Rupees 3,000 of the cost is to be met from the Endowment Fund; the remainder not being available from that source will be paid from the General Fund. It is observed that the practice of submitting estimates with the budget is most inconvenient. They will be retained in this office until the information now called for has been received.

18. Part II., Repairs.—All the roads provided for in the current year's budget seem to be provided for in this though under different designations. The remark already made about giving the full description of roads applies to this list as well as to Part I. Item 5 in the Appendix, viz., "VII. C. Tachanallur Branch" is not to be found under that name in the letter recorded in Board's Proceeding, 22nd November 1872, No. 2,247.

19. Statement II.-B. should be forwarded as soon as possible for incorporation in the printed Budget.

20. In Grant I. the charge for Public Works Supervision will be Rupees 25,590 and that for Tools and Plant Rupees 1,070.

21. Remembering that only Rupees 3,000 of the sum spent on Chuttrums can be paid from the Endowment fund the Grant will be—

	Rs.
Road Fund	1,47,200
Endowment Fund	3,000
General Fund	5,730
Total...	1,55,930

22. Grant II.—An entry of Rupees 1,100 is made under Grant II. for the purchase of books to be sold in Elementary Schools.

23. Statement III.-A.—The schools for which this list is designed are Local Fund Schools, *i.e.*, schools established by the Local Fund Board and under their exclusive control. It should have been left blank.

24. Statement III.-B.—The estimate for the Deputy Inspector and Inspecting Schoolmasters should not be shown in a "list of Salary Grants." According to this entry only two-thirds of the pay of the Inspecting Schoolmasters is estimated for. The whole charge must be provided but the estimate seems sufficient.

25. Grant II. is Rupees 14,490 payable from the General Fund.

26. Grant III.—Grant III. is—

	Rs.
Endowment Fund	3,230
General Fund	9,420
Total...	12,650

27. Grant IV.—The 1st and 2nd items in Grant IV. have been raised, but in the absence of any explanation the Board reduce them to the amounts shown in the current year's budget, altering the second to Rupees 380 with reference to the proportion between the assets of the two Circles.

28. The grant is—

	Rs.
Road Fund	1,280
General Fund	330
Total...	1,610

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

Receipts.			Expenditure.				
		Rs.				Rs.	Rs.
Road Fund		1,24,380	Grant I. ...	Road Fund ...		1,47,200	
Endowment Fund ...		6,310		Endowment Fund.		3,000	
General Fund		58,210		General Fund ...		5,730	
							1,55,930
Road Fund.			Grant II. ...	General Fund ...		...	14,490
	Rs.		Grant III. ...	Endowment Fund.		3,230	
Receipts ...	1,24,380			General Fund ...		9,420	
Appropriation.	25,120						12,650
	1,49,500		Grant IV. ...	Road Fund ...		1,280	
				General Fund ...		330	
							1,610
							1,84,680
			General Reserve			...	3,110
			Balances.				
					Rs.		
			Road Fund		1,020		
			Endowment Fund... ...		80		
			General Fund		10		
						...	1,110
Total...		1,88,900		Total...		...	1,88,900

SHERMADEVY.

30. RECEIPTS.—The current year's Provincial Grant for Roads is Rupees 12,300 and for General purposes Rupees 6,000. These must be repeated in the budget for 1873-74.

31. Under 6, Rupees 500 will be entered as the estimated receipts by the sale of books in Elementary Schools.

32. The receipts from choultries are given as Rupees 17,735. Rupees 120 of this appertains to Public Bungalows and must be entered separately under 7. The Endowment Fund Receipts from Chuttrums will then be in round numbers Rupees 17,620.

33. The Vice-President raises the question whether the Endowment Fund may be used in maintaining Public Bungalows as the Chuttrums of a certain class of people. The Revenue Board are decidedly of opinion that it cannot. The Endowment Fund must be applied to the purposes intended by the endowers, and the convenience of Europeans was not one of them.

34. The receipts will thus be—

	RS.
Road Fund	56,850
Endowment Fund	27,620
General Fund...	28,370
Total ..	1,12,840

35. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Board have overlooked the fact that Rupees 6,000 of the Government grant is for General purposes and they propose an appropriation from the General Fund to the Road Fund of Rupees 4,000. The state of the finances does not permit of raising this appropriation higher than Rupees 8,130.

36. The Road Fund assets will thus be Rupees 64,980.

37. The allotment for New Works must be reduced by Rupees 2,230 or from Rupees 21,900 to Rupees 19,670 to secure equilibrium.

38. The cost of Petty Establishment is estimated at Rupees 2,500 but in the absence of any explanation this must be raised to the share corresponding to the current year's amount, viz., Rupees 2,640.

39. The cost of Public Works supervision at 26·0842 per cent. on expenditure will be Rupees 10,850.

40. The Road Fund share of the cost of General management will be Rupees 650.

41. The allotment for Tools and Plants must be Rupees 440.

42. The Reserve will be Rupees 6,200.

43. The Road Fund expenditure will thus be Rupees 64,980 leaving no balance.

44. STATEMENT II.-A., PART I., NEW WORKS.—The remarks made in reviewing the budget of the other circle, as to the necessity for entering a full description of branch roads in the list, applies also to this.

45. The 6th item is reduced from Rupees 6,000 to 5,280 with reference to the reduction found necessary in the total allotment.

46. Rupees 1,200 is entered as interest on Rupees 20,000 proposed to be borrowed. Even if the loan had been sanctioned, this entry should not appear here, for the list is a list showing works and their cost, and the cost of Department Public Works supervision is calculated on it. As the loan has not been sanctioned the item must not appear in the budget.

47. In the appendix Rupees 200 is entered for the pay of a Surveyor and Rupees 112 for 4 Lascars. This establishment has not been sanctioned and no explanation of its necessity is furnished so the items must be struck out. Even if they had been sanctioned they should not appear in this list.

48. The estimates for Items 2 and 6 will be dealt with separately. It is inconvenient to receive such documents with the budget.

49. PART II.—The full description of the branch roads should have been given in Part II. also. A memorandum should be furnished showing how far the present list corresponds with that in the current year's budget.

50. The Rupees 700 spent in repairing Public Bungalows will be chargeable to the General Fund and not to the Endowment Fund.

51. Rupees 8,000 being spent from the Endowment Fund by the Department Public Works the total charge for Department Public Works Supervision in Grant I. will be Rupees 12,940.

52. The allotment for Tools and Plant will be Rupees 550.

53. Grant I. is thus—

	RS.
Road Fund	64,330
Endowment Fund	11,800
General Fund...	1,460
Total...	77,590

54. GRANT II.—The allotment for inspection provides for only $\frac{3}{4}$rds of the pay of the Inspecting Schoolmasters. It is raised to Rupees 1,940 as the Director of Public Instruction advises.

55. Rupees 600 will be entered for the purchase of books to be sold in Elementary Schools.

56. STATEMENT III.-A.—There is only one school established by and under the exclusive control of the Local Fund Board, viz., that at Terukurangudi, and this is the only school which should have been entered in Statement III. A.

57. The allotment for inspection should not appear in this Statement which is a detail of charges in Local Fund Schools.

58. STATEMENT III.-B.—The inspection allotments should not be shown in Statement III.-B. which is a "list of Salary Grants."

59. Grant II is—

	RS.
Endowment Fund	370
General Fund	9,760
Total...	10,130

60. GRANT III., STATEMENT IV.—In Statement IV. a column must be inserted as directed in G. O., 4th January 1873, No. 7, showing the amount debitable to the Endowment Fund for Department Public Works Supervision and Tools and Plant, viz., Rupees 2,190.

61. STATEMENT IV.-A.—The Board have recommended Government to sanction the appointment of an Endowment Fund clerk in the Nanguneri Taluq—*Vide* Board's Proceedings,* dated 16th January 1873, Miscellaneous No. 256. An allotment for his salary, viz., Rupees 120 may be conveniently entered in this statement.

* G. O. F. D., dated 29th January 1873, No. 142.

62. This will make the total chuttrum expenditure Rupees 12,020.

63. The Bungalow expenditure, viz., Rupees 210 must be entered separately from Chuttrum Expenditure in Grant III. under "Miscellaneous."

64. STATEMENT IV.-B.—The allotment of Rupees 50 for printing Tamil copies of the budget should not be entered in this statement. It may be placed under the term "Contingencies" in Grant IV.

65. Grant III. is thus—

	RS.
Endowment Fund	13,770
General Fund	7,520
Total...	21,290

66. GRANT IV.—The sum sanctioned for the establishment in the Collector's Office is Rupees 220.

67. Rupees 50 is entered for Contingencies with reference to the remarks made above in reviewing Statement IV.-B.

68. Grant IV. is—

	RS.
Road Fund...	650
General Fund	480
Total...	1,130

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

Receipts.		Expenditure.			
	RS.			RS.	
Road Fund...	56,850	Grant I ...	Road Fund... ...	64,330	
Endowment Fund ...	27,620		Endowment Fund.	11,800	
General Fund	28,370		General Fund ...	1,460	
Road Fund.					77,590
RS.		Grant II ...	Endowment Fund.	370	
Receipts... ... 56,850			General Fund ...	9,760	
Appropriation.. 8,130					10,130
64,980		Grant III ...	Endowment Fund.	13,770	
			General Fund ...	7,520	
					21,290
		Grant IV ...	Road Fund... ...	650	
			General Fund ...	480	
					1,130
					1,10,140
		General Reserve		...	1,020
		Balances.			
			RS.		
		Road Fund	...	...	
		Endowment Fund	1,680	...	
					1,680
Total...	1,12,840		Total...	...	1,12,840

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 53. ORDER THEREON, 9th April 1873, No. 481.

The following is an abstract of the Tinnevelly Circle Local Fund Budget for 1873-74, as submitted by the Board of Revenue, compared with that for 1872-73 :—

RECEIPTS.	1872-73. RS.	1873-74. RS.
Balances	9,870	7,170
Allotment—		
Provincial	30,150	30,150
Special	21,000	21,500
Cess on land	1,23,190	1,25,000
Endowments, &c. ...	3,480	4,480
Miscellaneous	...	600
Total ...	1,87,690	1,88,900

EXPENDITURE.	1872-73. RS.	1873-74. RS.
Public Works—		
New Works	47,870	47,290
Repairs	63,500	59,910
Road Fund Reserve ...	14,750	14,680
Establishment	26,840	32,530
Other items	1,270	1,520
	1,54,230	1,55,930
Education—		
Inspection	2,140	2,140
Grants-in-aid	11,250	11,250
Purchase of books ...	...	1,100
Sanitation, &c.—		
Vaccination	1,960	1,960
Sanitary establishment, clearing tanks and wells	6,100	4,750
Choultries	3,230	3,230
Public bungalows ...	...	720
Other items	1,990	1,990
Controlling Establishments	1,620	1,610
	1,82,520	1,84,680
Balances ...	5,170	4,220
Total ...	1,87,690	1,88,900

The variations in the items of receipts are so slight as to call for no remark. The estimated receipt from "Sale of books" would appear more correctly under "7, Miscellaneous," than under "6, Receipts from contributions and donations."

2. The decrease in the allotment for repairs is explained to be owing to the mileage allowance for crossroads having very generally been reduced to Rupees 50. The charge for Public Works Establishment is in accordance with G. O., dated 5th September 1872, No. 1183. The proposed contribution of Rupees 150 to the Tuticorin Municipality for the up-keep of the untolled road for through traffic is sanctioned. The only increase proposed in the expenditure on education is a sum of Rupees 1,100 for the purchase of school-books. The decrease in the expenditure on sanitary establishments and cleansing of tanks and wells appears to have been necessitated by want of funds. The amount of salary-grants shown in Statement III-B should tally with that shown in Statement I.-B.

3. *Shermadevy.*—The Board of Revenue submit the Shermadevy Circle Budget for 1873-74 along with that of Tinnevelly. A statement is given below comparing it with the Budget for 1872-73 :—

RECEIPTS.

	1872-73. RS.	1873-74. RS.
Balances	8,800	16,000
Allotment—		
Provincial	18,300	18,300
Special	6,400	6,300
Cess on land...	59,720	54,000
Endowment, &c.	16,000	18,120
Miscellaneous	...	120
Total ...	1,09,220	1,12,840

EXPENDITURE.

	1872-73. RS.	1873-74. RS.
Public Works—		
New Works	27,220	30,130
Repairs	32,380	25,030
Establishment	14,120	15,580
Road Fund Reserve ...	7,080	6,200
Other items	690	650
	81,490	77,590
Education—		
Inspection	1,780	1,940
Local Fund Schools ...	370	370
Grants-in-aid	7,100	7,220
Miscellaneous	...	600
Sanitation, &c.—		
Hospitals	1,300	1,400
Vaccination	740	1,000
Sanitary establishment, clearing tanks and wells	1,160	5,260
Choultries	10,240	12,020
Miscellaneous	1,400	1,610
Controlling Establishment	1,070	1,130
	1,06,650	1,10,140
Balance ...	2,570	2,700
Total ...	1,09,220	1,12,840

Detailed explanation should have been given of the mode in which the estimated opening balances were arrived at.

4. The decrease in the Land-cess is owing to a revised estimate based on the actuals for 1871-72. The bulk of the increase under Endowment is similarly explained, but even this year the estimates are said to have been made low. Here, as in the Tinnevelly Budget, the proceeds of the sale of books should not have appeared under "Endowments, &c."

5. The expenditure on New Works from the Road Fund has been decreased by Rupees 2,780 from want of funds, but that under "Sanitary and Miscellaneous" is increased by Rupees 5,690. The reason of the decrease in the allotments for Repairs is not explained. The Board of Revenue have rightly struck out an item of Rupees 312 in the Appendix to Part I., Statement II.-A, but the Government see no objection to the charge being entered under Grant I. (*c*), Statement I.-B, in the same way as allowed in the Tinnevelly Budget. The large increased allotment for "Sanitary establishment and cleansing tanks and wells" is approved by the Sanitary Commissioner, and the work will doubtless be appreciated by the people.

The Government agree with the Board of Revenue in their decided expression of opinion that Chuttrum funds cannot be appropriated for the support of public bungalows. With reference to the general question raised by the Vice-President regarding the t... ...f funds from one chuttrum to another, the Government would remark that such transfer would have been within the powers of the Board of Revenue under Regulation VII. of 1817, and they see no objection to it, where, as is frequently the case, the general administration of the funds would be facilitated to the manifest advantage of the institutions concerned.

6. Subject to the above remarks, the budgets are passed as submitted by the Board of Revenue.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Revenue Department

Proceedings of the Board of Revenue
dated 4th March 1873, No. 311.

Read the following letters:-

From the President Local Fund Boards. Tinnevelly District
dated 8th October 1872 No 477

-Do- Sanitary Commissioner dated 29th -Do- and 18th November 1872 Nos 1578 & 1646.

-Do- Director of Public Instruction dated 7th January 1873 No 16.

-Do- Secretary to the Inspector General Indian Medical Department, dated 1st November 1872 No 7110

—

The budgets of Tinnevelly and Shermadevy Local Fund Circles for 1873-74 will be submitted for the orders of Government.

Tinnevelly

Receipts

As Public Bungalow Fees do not belong to a Special Fund they must be transferred from 2 b to 7.

3 House Tax is Estimated to yield

yield Rs: 5000 but the whole Rs: 5000 is shewn as an undespended balance. In the present State of uncertainty, it is better to omit the House Tax from the Budget altogether.

4. Under 6 a. Rs: 1000 is entered as receipts from the sale of books in Elementary Schools with reference to Boards Proceedings 5th October 1872 at: 1970

5. The Receipts will be —

Road Fund	——	Rs: 1,24,380
Endowment	do ——	6,310
General	—— do ——	58,210
		1,88,900

6. Two thirds of the Land Cess viz Rs: 1,25,000 is Rs: 83,330, not Rs 82,330 Expenditure Grant I Statement II Road Fund.

7. An additional Appropriation from the General Fund is necessary, but it may be reduced without altering Statement II A. from Rs: 27,820 to Rs: 25,120 and this reduction

reduction is necessary to enable the General Fund to meet these charges.

8. The Road Fund Receipts will thus be Rs: 1,49,500

9. The Cost of the Petty Establishment is Estimated at Rs: 6,960. Of this Rs: 1,720 is said to be for Surveyors. It is presumed that these men are to be entertained to prepare the Surveys of roads which have been called for. but Explanation must be given. In any case, the charge must not be lumped with the Sanctioned budget Grant for the permanent Petty Establishment. In proportion to the Expenditure in the 2 circles this will be Rs: 5,220

10 The charge for Public Works Supervision at 26.0842 Percent on Expenditure will be Rs: 24,280.

11. The Road Fund Share of the Cost of General management will be Rs: 1,280.

12. The entry of Rs: 150 as a Contribution from

from the Road Fund "to Tuticorin
"Municipality for portion of road
"free of toll" is a new one and
must be Explained fully in order
that the Sanction of Government
may be obtained under Section
27 of the Act.

13. The Reserve will be Rs. 14,680

14. The Road Fund Expenditure
will thus be Rs. 148,480 leaving
a balance of Rs. 1,020

15. The descriptions of roads Statement II a
should be complete so as to render Part I
it unnecessary to refer to the
papers before it can be gathered
what road is meant. Thus
"I A Gengaikondan Branch" should
be "I A Gengaikondan Branch of the
road from Palamcottah to Madura
via Sattur".

16. Estimates should be submitted
as soon as possible in the case of
items 1 and 4. The Estimate for
the 7th item is now before the Board
and will shortly be laid before
Government

Government

17. It is proposed to build
a chultry at the Maniachy
Railway Station at a cost of Rs. 5000
and one at Shivilliputtur a large
town in the north of the district
at a cost of Rs. 4,800. Estimates are
submitted for sanction. The plan
of both chultries is the same, but
it should be reported whether
it provides for the accommodation
of all classes. If so, Government
will grant the usual Endowment
when the buildings are completed.
Rs. 9000 of the Cost is to be met
from the Endowment Fund, the
remainder not being available
from that Source will be paid
from the General Fund. It is
observed that the practice of
Submitting Estimates with the budget
is most inconvenient. They will be
retained in this office until the
information now called for
has

has been received.

18. All the roads provided for in the current year's budget seem to be provided for in this though under different designations. The remark already made about giving the full description of roads applies to this list as well as to Part I. Item 5 in the appendix viz "[redacted]achanalties Branch" is not found under that name in the letter recorded in Board's Proceedings of 22nd November 1872 No. 2247

Part II
Repairs.

19. Statement II B should be forwarded as soon as possible for incorporation in the printed budget.

20. In Grant I the charge for Public Works Supervision will be Rs. 25,590 and that for tools & Plant Rs. 1,070.

21. Remembering that only Rs. 3000 of the sum spent on Chattrums can be paid from the Endowment Fund the Grant will be:—

Road Fund	Rs.	147,200
Endowment do		3000
General do		5,730
		155,930.

Grant II. 22. An Entry of Rs. 1,100 is made under Grant II for the purchase of books to be sold in Elementary Schools.

Statement III A. 23. The Schools for which this list is designed are Local Fund schools, i.e Schools Established by the Local Fund Board and under their Exclusive control. It should have been left blank.

Statement III B. 24. The Estimate for the Deputy Inspector and Inspecting School-masters should not be shown in a "list of Salary Grants": according to this Entry, only 2/3rds of the pay of the Inspecting Schoolmasters is Estimated for. The whole charge must be provided, but the Estimate seems sufficient.

Grant

25. Grant II is Rs: 14490 payable from the General Fund.

26. Grant III is:- Grant III.

Endowment Fund—Rs	3,230
General Fund——	9,420
	12,650.

27. The First and Second Items in Grant IV have been raised but in the absence of any Explanation the Board reduce them to the amounts shown in the current years budget, altering the Grant to Rs: 380 with reference to the proportion between the assets of the two Circles. Grant IV.

28. The Grant is:—

Road Fund—Rs:	1,280
General do——	330
	1,610

29. The following is an abstract of

of the Revised Budget:-

Receipts		Expenditure		
Road Fund—Rs:	124,380	Grant I. Road Fund—Rs:	147,200	
Endowment do——	6,310	Endowment do—	3,000	
General do——	58,210	General do—	5,730	155,980
	188,900.	Grant II. General Fund——		14,490.
		Grant III. Endowment Fund Rs:	3,230	
		General do—	9,420	12,650.
		Grant IV. Road Fund—Rs:	1,280	
		General do—	330	1,610
				184,680
		General Reserve——		3,110
		Balances. Road Fund—Rs—	1,020	
		Endowment do—	80	
		General do—	10	1,110
				188,900

Road Fund

Receipts—Rs:	124,380
Appropriation—	25,120
	149,500

Thermadevy

Receipts 30. The Current years Provincial Grant for Roads is Rs: 12,300 and for General purposes Rs: 6000. These must be repealed in the budget for 1873-74.

31. Under b. Rs: 500 will be entered as the Estimated receipts by the Sale of books in Elementary Schools.

The

32. The receipts from chaultries are given as Rs: 17,735. Rs: 120 of this appertains to Public Bungalows and must be Entered Seperately under 7. The Endowment Fund Receipts from Chattrums will then be in round numbers Rs: 17,620.

33. The Vice President raises the question whether the Endowment Fund may be used in maintaining Public Bungalows as the Chattrums of a certain class of people. The Revenue Board are decidedly of opinion that it cannot. The Endowment Fund must be applied to the purposes intended by the Endowers, and the Convenience of Europeans was not one of them.

34. The Receipts will thus be

be:—

Road Fund —	Rs: 56,850
Endowment do —	" — 27,620
General do —	" — 28,370
	112,840

Expenditure
Grant I.
Statement II
Road Fund.

35. The Local Board have overlooked the fact that Rs: 6000 of the Government Grant is for General purposes and they propose an appropriation from the General Fund to the Road Fund of Rs: 4000. The State of the finances does not permit of raising this appropriation higher than Rs: 8130.

36. The Road Fund Assets will thus be Rs: 64,980.

37. The allotment for new works must be reduced by Rs: 2,230 or from Rs: 21,900 to Rs: 19,670 to secure Equilibrium

38. The cost of Petty Establishments is Estimated at Rs: 2,500, but in the absence of any Explanation this must be raised to the Share Corresponding to the current year's Amount viz Rs: 2,640.

The

39. The Cost of Public Works Supervision at 26.0842 per Cent on Expenditure will be Rs: 10,850.

40. The Road Fund Share of the Cost of General management will be Rs: 650.

41. The allotment for Tools and Plant must be Rs: 440.

42. The Reserve will be Rs: 6,200.

43. The Road Fund Expenditure will thus be Rs: 64,980 leaving no balance.

44. The remarks made in reviewing the budget of the Ster circle, as to the necessity for entering a full description of branch roads in the list, applies also to this

45. The sixth Item is reduced from Rs: 6000 to Rs: 5,280 with reference to the reduction found necessary

Statement II A Part I New Works.

necessary in the total allotment.

46. Rs: 1,200 is Entered as interest on Rs: 20,000 proposed to be borrowed. Even if the loan had been Sanctioned, this Entry should not appear here, for the list is a list showing works and their cost, and the cost of Department Public Works Supervision is calculated on it. As the loan has not been Sanctioned the item must not appear in the budget

47. In the Appendix Rs: 200 is Entered for the pay of a Surveyor and Rs: 112 for 4 Lascars. This Establishment has not been Sanctioned and no explanation of its necessity is furnished; So the items must be struck out. Even if they had been Sanctioned they should not appear in this list.

Why the corresponding charge be shown in the Trimonthly budget & struck out in this

48. The Estimates for Items 2 and 6 will be dealt with separately.

IL

It is inconvenient to receive such documents with the budget.

49. The full description of the Branch roads should have been given in Part II also. A remark should be furnished showing how far the present list corresponds with that in the current year's budget. Part II.

50. The Rs: 700 spent in repairing Public Bungalows will be chargeable to the General Fund and not to the Endowment Fund.

51 Rs: 5000 being spent from the Endowment Fund by the Department Public Works the total charge for Department Public Works Supervision in Grant I will be Rs: 12,940.

52. The allotment for Tools and Plant will be Rs: 550.

53. Grant I is thus:—

Road Fund	——	Rs: 64,330
Endowment do	——	" 11,800
General do	——	" 1,460
		77,590

The

Grant II. 54. The allotment for inspection provides for only 2/3rds of the pay of the inspecting Schoolmasters. It is raised to Rs: 1,940 as the Director of Public Instruction advises.

55. Rs: 600 will be entered for the purchase of books to be sold in Elementary Schools.

Statement III A. 56 There is only one School Established by and under the Exclusive control of the Local Fund Board viz. that at Lina-Kurunegedi, and this is the only School which should have been entered in Statement III A.

57. The allotment for inspection should not appear in this Statement which is a "detail of charges in Local Fund Schools"

Statement III B. 58. The inspection allotments should not be shown in Statement III B. which is a "list of Salary Grants"

Grant

59. Grant II is:—

Endowment Fund — Rs: 370 ✓
General — do — Rs: 9,760 ✓
10,130

60. In Statement IV a Columns Grant III. must be inserted as directed in Government Order 4: January 1873 No: 7 showing the amount debitable to the Endowment Fund for Department Public Works Supervision and Tools & Plant viz: Rs: 2190. Statement IV

61. The Board of Land recommends Government to sanction the appointment of an Endowment Fund Clerk in the Rangunerie taluq vide Boards Proceedings 4: January 1873. Miscellaneous No. 256. an Allotment for his salary viz Rs: 120 may be conveniently Entered in this Statement. Statement IV A.

This

× G.O. 2-2-D of 29: Jany. 1873 No 142

62. This will make the total Cuttack Expenditure Rs: 12,020

63. The Bungalow Expenditure viz Rs: 210 must be Entered Separately from Cuttack Expenditure in Grant III under "Miscellaneous".

Statement IV B. 64. The allotment of Rs: 50 for printing Tamil Copies of the budget should not be Entered in this Statement. It may be placed under the term "Contingencies" in Grant IV.

65. Grant III is thus:—

Endowment Fund — Rs: 13,770 ✓
General — do — " 7,520 ✓
21,290

Grant IV

66. The sum sanctioned for the Establishment in the Collectors Office is Rs: 220.

67. Rs: 50 is Entered for Contingencies with reference to the remarks made above in reviewing Statement IV B.

Grant

68. Grant IV is:—

Road Fund Rs: 650.
General do — " 480
1130.

69. The following is an abstract of the revised budget.—

Receipts		Expenditure		
Road Fund — Rs: 56,850		Grant I. Road Fund — Rs: 64,330		
Endowment do — " 27,620		Endowment do — " 11,800		
General do — " 28,370		General do — " 1,460		
	1,12,840		77,590	
		Grant II. Endowment Fund — Rs 870		
		General do — 9,760	10,130	
		Grant III. Endowment Fund — " 13,770		
		General do — " 7,520	21,290	
		Grant IV. Road Fund — Rs. 650		
		General do — " 480	1,130	
			1,10,140	
		General Reserve	1020	
		Balance Road Fund — "		
		Endowment do — 1680	1,680	
			1,12840	

Road Fund
Receipts — Rs 56,850
Appropriation — 8130
64,980

(True Extract)

J Cole
Secretary

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

E Stanhope
Superintendent of Census

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~

Proceedings of the Board of Revenue dated 4th March 1873.

Order thereon 9th April 1873 No. 481.

The following is an abstract of the Tinnevelly Circle Fund budget for 1873-74 as submitted by the Board of Revenue compared with that for 1872-73

Receipts.

	1872-73	1873-74
Balances	9,870	7,170
Allotment		
Provincial	30,150	30,150
Special	21,000	21,500
Cess on land	1,23,190	1,25,000
Endowments &c	3,480	4,480
Miscellaneous	"	600
	1,87,690	1,88,900

Expenditure

Public Works	1872-73	1873-74
New Works	47,870	47,290
Repairs	63,500	59,910
Road Fund Reserve	14,750	14,680
Establishment	26,840	32,530
other items	1,270	1,520
	1,54,230	1,55,930.

Education

Rec: 23rd March 1873 No 228-39
Issued 24th January 1873 -- 14-15
Replied 29th January 1873 -- 195-96.

Financial Dept
No. 481
Board's Proceedings of the
Board of Revenue,
Dated 4th March 1873
Read 4th " "
Rec'd 8th " "
Replied
Submitting for
the orders of Government
the budgets of the
Tinnevelly and
Shermadevy Local
Fund Circle for
1873-74.

24/3
28/3.

Education	154 233	155930
Inspection	2.140	2.140
Grants in Aid	11,250	11,250
Purchase of books	"	1,100
Sanitation &c.		
Vaccination	1,960	1,960
Sanitary establishment.		
Cleaning tanks & wells	6,100	4,730
Choultries	3.230	3,230
Public Bungalows	"	720
Other items	1,990	1,990
Controlling establishments	1,620	1,610
	1,82,520	1,84,680
Balances	5,170	4,220
	1,87,690	1,88,900

The variations in the items of receipts are so slight as to call for no remark. The estimated receipt from "sale of books" would appear more correctly under "Miscellaneous" than under "Receipts from Contributions & Donations."

The decrease in the allotment for repairs is explained to be owing to the mileage allowance for cross roads having very generally been reduced to Rs 50. The charge for Public Works establishment is in accordance with G.O. dated 5th Sept. 1872. No. 1183. The proposed contribution

contribution of Rs 1506 the Tuticorin Municipality for the upkeep of the untolled road for through traffic is sanctioned. The only increase proposed in the expenditure on education is a sum of Rs 1100 for the purchase of school books. The decrease in the expenditure on Sanitary establishments and cleansing of tanks and wells appears to have been necessitated by want of funds. The amount of salary grants shown in statement III B should tally with that shown in statement I B.

Shermadevy. The Board of Revenue submit the Shermadevy Circle budget for 1873-74 along with that of Tinnevelly. A statement is given below comparing it with the budget for 1872-73

Receipts

Receipts

	1872-73	1873-74
Balances	8,800	16,000
Allotment		
Provincial	18,300	18,300
Special	6,400	6,300
Cess on land	59,720	54,000
Endowment &c.	16,000	18,120
Miscellaneous	"	120
	1,09,220	1,12,840

Expenditure

	1872-73	1873-74
Public Works.		
New Works	27,220	30,130
Repairs	32,380	25,030
Establishment	14,120	15,550
Road Fund Repairs	7,080	6,200
Other items	690	650
	81,490	77,590
Education		
Inspection	1,780	1,940
Local Fund Schools	370	370
Grants in Aid	7,100	7,220
Miscellaneous	"	600
Sanitation &c.		
Hospitals	1,300	1,400
Vaccination	740	1,000
Sanitary Establishment		
Clearing tanks & Wells	1,160	5,260
Chowltries	10,240	12,020
Miscellaneous	1,400	1,610
Controlling establishment	1,070	1,130
	1,06,650	1,10,140
Balance	2,570	2,700
	1,09,220	1,12,840

Detailed explanation should have been given of the mode in which the ~~opening~~ estimated opening balances were arrived at.

The decrease in the Land Cess is owing to a revised estimate based on the actuals for 1871-72.

The bulk of the increase under endowment is similarly explained but even this year the estimates are said to have been made low. Here as in the Tinnevelly Budget, the proceeds of the sale of books should not have appeared under Endowments &c.

The expenditure on new Works from the Road fund has been decreased by Rs 2,780 from want of funds, but that under Sanitary and Miscellaneous is increased by Rs 690. The reason of the decrease in the allotment for repairs is not explained. The Board of Revenue have rightly struck out an item of Rs 312 in the Appendix to Part I Statement II A, but the Govt see no objection to the charge being entered under Grant II (c) Statement I, in the same way as allowed in the Tinnevelly budget. The large increased allotment

I cannot find in these papers any statement of the actual expenditure for 1872-3. But as they begin the year with a balance of Rs 16000, they must have spent more than they got from the taxpayers Rs 16000 more (than last year) than they could spend, and yet they propose to spend in 1873-4 Rs 3000 more than they

for "Sanitary establishment and cleansing tanks and wells" is approved by the Sanitary Commissioner and the work will doubtless be appreciated by the people. The Govt. agree with the Board of Revenue in their decided expression of opinion that Chuttrum funds cannot be appropriated for the support of Public Bungalows. With reference to the general question raised by the Vice-President regarding the transfer of funds from one chuttrum to another, the Govt. would remark that such transfer would have been within the powers of the Board of Revenue under Regulation VII of 1817 and they see no objection to it, where as is frequently the case, the general administration of the funds would be

restricted to spend in 1872-3.

In like manner, an increase is proposed in the expenditure for 1873-4, of Rs 16000 more than was spent in 1872-3. This ought to be explained.

I would call for explanation. There may have been some special reason why the money could not be spent last year. — BH

don't print

37

Memorandum with reference to His Excellency the Governor's remarks on the Thermadevi Local Fund Budget.

The Local Fund Board having framed the Budget for 1873-74 early in October 1872 or six months before the expiry of the year 1872-73 the estimate of the opening balance is necessarily a rough one.

It is put down as Rs. 16000 and consists of the following items,

Road Fund Rs.	3000.
Endowments —	10,000.
General Fund —	3,000.
	16,000.

so that the estimated unexpended portion of the receipts from taxation in 72/73 is only Rs. 6000. In the budget for 1872-73 the following sums were unallotted (endowment funds being excluded)

Road Fund Reserve Rs.	7080.
—— do. —— Balance —	280.
General Fund Balance —	1,000.
	8360

Under

Under the Local Fund rules the reserve "is intended for emergent incomplete and unforeseen works" and in the absence of many such works the year might close with an unexpended balance of Rs. 6000 without any maladministration of the funds.

The draft is resubmitted with an additional remark to the effect that detailed information should have been furnished regarding the mode in which the estimated opening balance was arrived at.

When the annual report for 1872-73 is received any remarks that may be necessary can be made regarding the insufficiency or otherwise of the explanation given of the size of the closing balance.

H

Memorandum with reference to the Gallery for Coloured Drawings on the Memorandum from Local Fund Budget

Immediate

Sir,

I am directed by the Lieutenant Governor to request that you will move the Board of Revenue to circulate their remarks on the accompanying Budget.

I have the honor to be,
Sir,
Your most obedient servant,

4/4/73
7/4/73.

41 5

be facilitated to the manifest advantage of the institutions concerned

Subject to the above remarks the budgets are passed as submitted by the Board of Revenue.

To

The Board of Revenue. 14
The Public Works Dept 21
The Revenue Department 6
The Accountant General 6
The Director of Public Instruction 1
The Sanitary Commissioner 6
The President Local Fund Bd. Tinnevelly 6

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.

Dated April 9
Recd. } 1873, No. 481

Nos. 52. 53

Reviewing the L. F. Budget of the Tinnevelly Circle for 1873-74.

C 24/3
R 28/3