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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 60	Press Mis.
Dated 4-2-	18 92.

91-92 10/11

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
9th May 1873.

No. 91. Read the following Proceedings of the Board of Revenue, dated 18th February 1873, No. 980 (Miscellaneous):—

Read the following letter from W. M. CADELL, Esq., Officiating President of the Local-Fund Boards, Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Tanjore, 4th February 1873, No. 34:—

I have the honour to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 10th January 1873, No. 29, reviewing the Local-Fund Budgets of the Tanjore and Negapatam Circles for the year 1873-74, and to offer the following explanation and remarks in regard to the matters therein noticed.

2. In paragraph 2 of the Proceedings the Board state that they have struck out the entry in the Tanjore Budget of Rupees 25,000 as the expected receipts of the house-tax, on the ground that no scheme for the establishment of Union Schools has been submitted, or is ready for submission. The Board, however, will remember that, about the middle of last year, one of the Deputy-Collectors of this District was under the orders of Government specially deputed for this work. This Officer has inspected all the villages in the district, and has already submitted a comprehensive scheme for the establishment of Unions in the Taluqs of Manargudi and Tritrapundy, and this has already been placed before the Local-Fund Board of the Tanjore Circle for their consideration. I am also myself awaiting the Deputy-Collector's general report on the establishment of Unions throughout the remaining taluqs of this district, and which I expect to receive very shortly. I shall then, of course, do myself the honour of addressing the Board; but in the meantime I must submit that the tone of the Board's remarks implying that nothing has been done in this important matter is a mistake, and that the matter has not been lost sight of.

3. In paragraph 7, the Board remark that they have provided Rupees 1,000 for the maintenance of navigable canals and ferry-boats. This allotment which has reference to the maintenance of the locks in the Mannyar had been advisedly left out of the budget by the Local Board as they had, after mature consideration, decided that the locks were not in any way useful to the inhabitants of this district as a means of communication, and that if they were useful as works of irrigation their cost ought in fairness to be borne by Imperial Funds. In a recent letter to the Board I have forwarded the whole correspondence connected with the subject for their orders. Under these circumstances, I beg that the Board will be pleased to recommend to Government to make provision for the works out of Imperial Funds, expunge the new item from the budget, and cancel the reduction in the allotment for new works which was necessitated by its insertion.

4. In paragraph 33, the Board remark with reference to the Budget of the Negapatam Circle, that the total estimated amount of the General Fund not appropriated by the Road Fund being only Rupees 35,210 for the current year, it cannot be possible that a balance of Rupees 29,770 would remain unexpended at the end of the year, and request explanation as to the mode in accordance with which it has been calculated.

5. With regard to this I beg to submit that the balance has been calculated, not with reference to the figures entered in the budget for the current year, and which was prepared several months before its commencement, but from the actuals of the first six months of it. The annexed statement shows what the assets of the General Fund not appropriated by the Road Fund would be in accordance with the figures entered in the budget for the current year, and what it is when calculated with reference to the actuals of the first six months as above stated:—

Items.	As entered in the Budget of 1872-73.	As based on the actuals of six months.
Balance	10,860	30,020
Avenues	1,500	6,000
One-third of land-cess	39,330	41,000
Miscellaneous	550	250
	52,240	77,270
Deduct appropriation to Road Fund	17,030	27,030
Balance ...	35,210	50,240

6. From the above it will be seen that the balance which actually remained unexpended at the end of the year 1871-72 was Rupees 30,020, although the estimated balance was only Rupees 10,860.

7. The receipts under the head of Avenues amounted to nearly Rupees 4,000 during the first six months. The violent storm which took place in the month of November 1871, and during which almost the whole of the avenues in the coast taluqs were blown down, contributed to this unusually large increase. The receipts for the whole year have consequently been put down as Rupees 6,000 in the above calculation.

8. The amount of road-cess was roughly estimated in the last Budget to be Rupees 1,18,000, because at the time of its preparation the accounts of some of the taluqs showing the assessment which inam land would bear if they were not inams had not been received. The amount, however, put down in the above calculation has been prepared with reference to the demand of Fasli 1281 as actually ascertained from the Settlement accounts.

9. It will also be seen that the additional appropriation to Road Fund from the General Fund is assumed in my calculation to be Rupees 27,030, while the sum entered in the budget is Rupees 17,030. To understand how the former figure has been arrived at, a reference to the calculation of the assets and expenditure of the fund becomes necessary. Omitting all details the calculation is as follows:—

	Rs.
Actual balance of the Road Fund on the 31st March 1872	14,744
Two-thirds of the land-cess	82,000
Grant from Provincial Services	13,160
Surplus Pound Fund	3,100
Fishery and Grass Rent	8,000
Miscellaneous	100
Contribution to Municipality...	1,000
Miscellaneous	100
	1,22,204
Expenditure according to the budget	1,12,990
Allotment sanctioned for incomplete works...	33,600
	1,46,590
Balance	2,650
	1,49,240
Deduct receipts as above	1,22,204
Balance ...	27,036

Proceedings of the Madras Government, Financial Department,
9th May 1873.

10. From the above the Board will see that the portion of the assets of the General Fund not appropriated by the Road Fund amounts, according to the calculation based on the actuals of six months, to Rupees 50,240. Deducting from this Rupees 20,470, the expenditure, the balance is Rupees 29,770, the amount given in the budget.

11. With regard to paragraph 34, I beg to state that, as already explained, the amount of road-cess was in the budget of the current year roughly estimated at Rupees 1,18,000, while the sum of Rupees 1,23,000 entered in the present budget has been calculated from the demand of Fasli 1281 as ascertained from the Settlement accounts.

12. In paragraph 39 of the Proceedings, the Board remark that they have inserted the sum of Rupees 9,000 for the maintenance of navigable canals. This allotment has reference to the cost of the maintenance of the Vadaraniem Salt Canal. The Local Board once intimated their unwillingness to defray the charges of this item as they were of opinion that the canal serves imperial and not local interests. They have, however, not finally decided the question, and when this is done, I shall communicate the result to the Board of Revenue. With reference to the explanation called for in paragraph 46 of the Proceedings, I beg to state that I shall furnish the same as soon as certain information asked for from the District Engineer is received.

13. In conclusion, I have to express my regret for the errors pointed out in paragraph 6 of the Board's Proceedings, and this did not exist in the office-copy, but was erroneously made by the copyist.

Submitted to Government with reference to Board's Proceedings, 10th January 1873, No. 29.

(True Copy and Extract.)

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

Proceedings of the Madras Government, Financial Department,
9th May 1873.

No. 92. ORDER THEREON, 9th May 1873, No. 610.

Recorded with reference to G. O., dated 7th March 1873, No. 318.

2. It has been decided in G. O., dated 26th March 1873, that the maintenance of the Mannyar Locks shall not form a charge on Local Funds.

(True Extract.)

Acting Under Secretary,
for *Chief Secretary.*

To the Board of Revenue.

Exd. J. Wright.

Revenue Department

Miscellaneous No 980

Proceedings of the Board of Revenue,
dated 18th February 1873.
Read the following

No 34

From,
M. M. Carvalho Boyd,
Officiating President, Local Fund Board
Tanjore

To,
L. Grose Boyd,
Secretary to the Board of Revenue
Madras

Sir,

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 10th January 1873 No 29, reviewing the Local Fund Budgets of the Tanjore and Negapatam Circles for the Year 1873-74, and to offer the following explanation and remarks in regard to the matters therein noticed.

2. In para 2 of the Proceedings, the Board state, that they have struck out the entry in the Tanjore Budget of Rs 25000 as the estimated receipts of the Tolls Farm, on the ground that no claims for the establishment of Union Schools has been submitted and ready

Govt. of {1873} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated May, 9th.

Recd.

G. O., 9th May 1873, No. 610.

MAY.
Nos. 91-92.

Recording Proceedings of the Board of Revenue communicating the President's explanation on certain points noticed by the Board in reviewing the Budgets of the Tanjore and Negapatam Local-Fund Circles for 1873-74.

reference to the Budget of the Negapatam circle, that the total estimated amounts of the General Fund not appropriated by the Road Fund being only Rs 35,210 for the current year, it cannot be possible that a balance of Rs 29,770 would remain unexpended at the end of the year, and request explanation as to the mode in accordance with which it has been calculated.

5. With regard to this I beg to submit that the balance has been calculated not with reference to the figures entered in the Budget for the current year and which was prepared several months before its commencement but from the actuals of the first 6 months of it. The annexed statement shows what the assets of the General Fund not appropriated by the Road Fund would be in accordance with the figures entered in the Budget for the current year, and what it is when calculated with reference to the actuals of the first 6 months as above stated.

Items	as entered in the Budget of 1872-73	as based on the actuals of 6 months
Balance —	10,860 —	30,020
Avenues —	1,500 —	6,000
1/3 of Land cess —	39,330 —	41,000
Miscellaneous —	550 —	250
	52,240	77,270
Deduct appropriation to Road Fund —	17,030	27030
	35,210	50,240

6. From the above it will be seen that the Balance which actually remained unexpended at the end of the year 1871-72 was Rs 30,020 although the estimated balance was only Rs 10,860.

7. The receipts under the head of avenues amounted to nearly Rs 4000 during the first 6 months. The violent storm which took place in the month of November 1871, and during which almost the whole of the avenues in the coast Taluqs were blown down contributed to this unusually large increase. The receipts for the whole year have consequently been put down as Rs 6000 in the

the above calculation.

8. The amount of Road Cess was roughly estimated in the last Budget to be Rs 118000, because at the time of its preparation the accounts of some of the Talugs shewing the assessments on which Inam land would bear if they were not Inams, had not been received. The amounts however put down in the above calculation has been prepared with reference to the Demand of Fasli 1281 as actually ascertained from the Settlement accounts.

9. It will also be seen that the additional appropriation to Road Fund from the General Fund is assumed in my calculation to be Rs 27030 while the sum entered in the Budget is Rupees 17030. To understand how the former figure has

has been arrived at a reference to the calculation of the assets and expenditure of the Fund becomes necessary - omitting all details the calculation is as follows

		Rs
Actual balance of the Road Fund on the 31st March 1872		14744
2/3 of the Land Cess		82000
Grant from Provincial Services		13160
Surplus Pound Fund		3100
Fishery & Grass grant rent		8000
Miscellaneous		100
Contribution to Municipality		1000
Miscellaneous		100
		122204
Expenditure according to the Budget	112990	
Allotment sanctioned for Incomplete works	33600	146590
Balance		24650
		149240
Deduct receipts as above		122204
		27036

10. From the above the Board will see that the portion of the assets of the General Fund not appropriated by the Road Fund amounts according to the calculation based on the actuals of 6 months to Rs 50240. Deducting from this Rs 20470 the expenditure the balance is Rs 29770 the amount given in the Budget.

With

11. With regard to para 34, I beg to state that as already explained the amount of Road Cess was in the Budget of the current year roughly estimated at Rs. 118,000, while the sum of Rs. 123,000 entered in the present Budget has been calculated from the Demand of Fasli 1281 as ascertained from the Settlement accounts.

12. In para 39 of the Proceedings the Board remark that they have inserted the sum of Rs 9000 for the maintenance of navigable canals. This allotment has reference to the cost of the maintenance of the Vadaraniem salt canal. The Local Board once intimated their unwillingness to defray the charges of this item as they were of opinion that the Canal serves Imperial and not local interests. They have however, not finally decided the question and when this is done I shall communicate the result to the Board of Revenue. With reference to the explanation called in para 46 of the Proceedings I beg to state that I shall furnish the same as soon as certain information asked for from the

the District Engineer is received.

In conclusion I have to express my regret for the errors pointed out in para 6 of the Board's Proceedings and this did not exist in the office copy but was erroneously made by the Copyist.

President's Office,
Tanjore, 4th February 1873.

I have &c
(Signed) W. M. Cadell
Offg Collector.

Submitted to Government with reference to Board's Proceedings 10th January 1873 No 29.

(True Copy & Extract)

H. L. Stokes
for Secretary

To,
The Chief Secretary to Government
Financial Department.

Edw. Thompson
C. D. Ramasamy Esq.

Financial 1873 Dept.

Proceedings of the
Board of Revenue -

Mis. W. 980.

Dated 18th February 1873.
Desp 18th - " - -
Rcd 19th -

W. 323

Submitting to Govt. letter
from President of Local Fund
Boards, Tanjore &c., Periy
explanation & remarks
on certain points noticed
in Board's review of Local
Fund Budgets of Tanjore
& Negapatam Circles
for 1873/74. -

C 3/5

With order

Order - Estd accordd. 9 May 1873. No. 610

Recorded with reference
to G. O. 27th March 1873 No. 318.

It has been decided in G. O.
dated 26th March 1873 that the main-
tenance of the Mannyar Locks
shall not form a charge on Local
Funds.

To the Board of Revenue. Mis. 215

32 HD

Govt. of {1873} Madras.

Financial

To the Board of Revenue.

Dated May. 9.
Read.

G. O. 9 May, 1873, No. 610.

Nos. 91. 92.

Recording Pros. of the Bd of Rev. Comm. the Pres[d]y's explanation on certain points noticed by the Bd in reviewing the Budgets of the Tanjore & Madura Circles for 1873-74.