M.R.O. 1—77,004—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Reference _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 762 Press / Mis.

2-12-38

Dated 31-5- 18 38.

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
31st May 1873.

No. 292. Read the following Proceedings of the Board of Revenue, dated 29th January 1873, No. 115 :—

From the President of the Local Fund Boards, Salem District, to the Secretary to the Board of Revenue, dated 30th October and 12th November 1872, Nos. 632 and 671.

ABSTRACT.—Submitting the Local Fund Budget Estimates of the Salem and Oossoor Circles for 1873-74.

From the same Officer, dated 21st December 1872, No. 837.

ABSTRACT.—Requesting certain additions to be made to the list of Grant-in-aid Schools.

From the Sanitary Commissioner, to the Secretary to the Board of Revenue, dated 19th November 1872, No. 1,644.

ABSTRACT.—Reporting that the Salem Local Fund Board have provided Rupees 5,000 for sanitary purposes.

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

SALEM.

2. RECEIPTS.—The estimate of receipts from Land Cess is Rupees 20,000 less than in the current year. The President will report whether he has taken into account the cess in permanently settled estates, as this seems to have been omitted in his estimate for the Oossoor Circle.

3. House-tax is estimated to yield Rupees 17,950, and it appears that the formation of 69 new Unions, in addition to the two already existing at Womalur and Haroor, is contemplated. As the scheme has not yet been submitted, and the Board doubt whether so many Unions ought to be formed at all events for some considerable time, this item has been expunged except as regards the estimated receipts of the existing Unions, viz., Rupees 700.

4. Similarly the estimate of fees has been reduced from Rupees 3,550 to Rupees 100.

5. Under "7, Miscellaneous" Rupees 50 has been entered on account of sale proceeds of books provided for Elementary Schools under Board's *Proceedings*, dated 5th October 1872, No. 1,970.

6. The receipts are thus—

	Rs.
Road Fund	1,25,730
Union Fund	1,120
Endowment Fund	1,750
General Fund...	48,650
Total...	1,77,250

7. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND.—The Local Board propose to appropriate Rupees 12,000 from the General Fund for the Road Fund, and, as the President remarks, "no reserve is provided under the General Fund, the balance being only Rupees 2,400." His attention is called to Rule XIX., which is *binding on the* Local Board. The appropriation has been reduced to Rupees 6,000, which will be sufficient if the Revenue Board's views with regard to the expenditure are adopted.

8. With this alteration the receipts of the Road Fund become Rupees 1,31,730.

9. The Local Board propose to transfer works wholesale from the Public Works Department to "Other Agency," to increase the cost of the Petty Establishment from Rupees 3,600 to Rupees 5,620, and to entertain a Local Fund Engineer and his establishment at a cost of Rupees 8,400.

10. These sweeping changes seem to have been suggested in part at least by a mistake as to the meaning of G. O., dated 5th September 1872, No. 1,183, which the Local Board suppose to require that they should provide Rupees 16,210 towards the cost of the Public Works Department, whereas what the order requires is that they shall allot 26·0842 per cent. on the expenditure of the Public Works Department, or as their Budget stands Rupees 2,140.

11. But even if there had been no such mistake the time of the submission of the budget is not a proper time for the deliberate consideration of so important a subject. If the Salem Circle is allowed to reduce by more than one-half its share of the cost of the Public Works establishment other Circles must be allowed to do so too, and in that case it will be impossible for Government to keep up the establishment which has been lately re-organized. The general question was laid before Government in Board's Proceedings, dated 1st September 1871, No. 3,763,* on a similar proposal emanating from the Kistna district, and it would perhaps be well if Government would issue distinct instructions as to whether they are prepared to move at all in this direction, and if so to what extent.

* G. O., P. W. D., dated 6th November 1871, No. 2,800.

12. In the meantime the Revenue Board cannot recommend that the entertainment of a Local Fund Engineer in the Salem Circle should be sanctioned. As regards the petty establishment the sanctioned number of employés and rates of pay cannot be altered without mature deliberation. They have been devised with reference to the rates ruling in the Public Works Department and are in force throughout the Presidency.

13. With reference to Rule XL. the whole of the sums allotted for new works, viz., Rupees 6,920, must be expended by the Public Works Department, and Rupees 33,150, being the allotments for repair works which in the Budget of the current year are assigned to the Public Works Department, must be transferred to that department from "Other Agency."

Vide G. O., F. D., dated 29th September 1871, No. 499, paragraph 2.

14. The sanctioned allotment for Petty Establishment, Rupees 3,600, must be inserted instead of Rupees 5,620.

15. The share of the cost of the Public Works Establishment will be Rupees 11,500.

16. The allotment of Rupees 8,400 for a Local Fund Engineer and establishment is struck out.

17. The share of the cost of General management will be Rupees 1,750.

18. The allotment for Tools and Plant is estimated at 1½ per cent. instead of 1 per cent. on expenditure. The Local Board consider this necessary, and the Revenue Board would accept their opinion.

19. The Reserve should be Rupees 11,020.

20. The total Road Fund expenditure is thus Rupees 1,25,700, leaving a balance of Rupees 6,030, which, judging from the way in which repair allotments have been cut down, will be very much wanted.

21. Statement II.-A., Part I., New Works.—In this statement two bridges and a chuttrum are provided for. The only alteration the Board recommend is the transfer of the allotment for the first item from Other Agency to the Public Works Department, but further particulars must be given about the item. It is described as a work in progress, but the Board cannot find any mention of it amongst their records.

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31st May 1873.

22. Although the Local Fund Board have budgeted for unnecessarily costly establishment charges, and there is a balance of Rupees 6,030, which will be wanted for repairs, it is clear that they are justified in regarding their means as very circumscribed. In a Circle like Salem more money ought to be available for new works. The only source from which it can be obtained, unless Government are prepared to increase their grant, is tolls, which, according to the President, the Local Fund Board are willing to impose if the objections of Government are removed. The proper sites for toll bars were discussed in the Board's Proceedings submitting the current year's Budget.

23. Part II., Repairs.—The allotments for items 1, 3, 4, 5, and 7 should be transferred from Other Agency to the Public Works Department.

24. Owing to their straitened circumstances the Local Board have reduced almost all the allotments. Special repairs are proposed for portions of the following important roads :—

From Vaniembadi to Comarapalliem 81 miles.
From Salem to Cuddalore 44 miles.
From Salem to Trichinopoly 42 miles.

The rest of the allotments provide for the merest maintenance.

25. The special attention of Government must be called to the case of the following seven roads :—

From Tripatore to Alangayem and on to Reddyar.
From Hanumathurtham to Kattaputty.
From Valapadi to Sambal *via* Beyloor.
From Sendamangalam to the Kollimalay Hills.
From Tripatore to Singarapett.
From Vaniembadi to Alangayem.
From Alangayem to Kulluparai.

They are said to be forest roads, and considering the revenue derived by Government from forests the Local Board think that Government should share the cost of maintaining them. Rs. 7,060 are allotted for this purpose in the Budget, but the Budget Sub-Committee suggest that if Government refuse to make a special grant of the same amount "there is no reason why we should not cease to repair these roads altogether, and apply this sum to other and more important roads, or to other objects of public utility." The Circle Board thereupon resolve that Government be requested to sanction an allotment. Under the Act, Government have power to direct the Local Fund Board to maintain these roads, and until the subject has been more fully discussed this seems to be the only course that can be pursued.

26. In this list (Part II.) must be entered the Rupees 500, (inclusive of tools and plant,) which it appears is to be spent in making a building at Ahtur suitable for a Dispensary—*Vide* remarks on Grant III.

27. With the alterations already made Grant I. becomes—

	Rs.
Road Fund	1,23,950
General Fund	8,620
Total...	1,32,570

28. Grant II.—The charges for the 69 Unions, which have not yet been established, being struck out Rupees 940 is left for Womalur and Haroor.

29. A "per contra" entry of Rupees 50 must be made for the purchase of books to be sold in Elementary Schools.

30. The Local Fund Board argue in favour of the Salary Grant system as giving them a better control over more permanent schools than the Result Grant system. Rupees 4,800 is provided in the Budget for Results Grants, but the following Resolution was passed at a Meeting held on the 4th October 1872:—"That in reference to the opinion of the Sub-Committee as expressed to this Meeting the payment by results in aided Local Fund Schools be abolished." This resolution is null and void, being in contradiction of Rule LIII., but it is desirable that Government should express their views on the question. The Revenue Board are under the impression that the Results Grant system has been successful, and this is confirmed by G. O., Financial Department, dated 20th October 1871, No. 591.

31. STATEMENTS III. AND III.-A.—In the statements relating to Local Fund Schools all schools except Womalur and Harcor have been struck out.

32. STATEMENT III.-B.—Only one school, with a monthly grant of Rupees 4, *is shown in* Statement III.-B., but from the Sub-Committee's report it appears that there are six others which should be entered, viz. :—

One at Soorammungalum.	One at Kudathur.
One at Namagheripett.	Three at Tripatore.

Two of these last are mentioned in the President's letter of the 21st December 1872, No. 837.

33. Grant II. is—

	Rs.
Union Fund	940
General Fund	9,110
Total...	10,050

34. GRANT III.—It is proposed to establish a new Dispensary at Ahtur, where a building is available and can be made suitable for Rupees 500. The Revenue Board think this proposal may be adopted, but the expenditure on the building must be entered under Grant I.

35. From Statement IV.-A. it appears that the expenditure on the salaries of Medical subordinates is to be Rupees 3,060, but Rupees 600 of this is entered under (c) in Grant III. Correcting this mistake the allotment for Hospitals and Dispensaries will be Rupees 7,560.

36. Grant III. is thus—

	Rs.
Endowment Fund	1,750
General Fund	16,550
Total...	18,300

37. GRANT IV.—The allotment for the Collector's office establishment is increased at the Collector's instance, and the only explanation given is a vague statement that work has increased. The sanctioned cost which cannot be altered except with the consent of Government, which will not be given until the necessity has been shown in a detailed report, has been restored to the Budgets, and the Salem share of it is Rupees 430.

38. The Local Fund Board propose that their Clerk should get Rupees 50 instead of Rupees 30, and this, together with the new Peon already allowed by Government, raises the allotment from Rupees 450 to Rupees 770. In deference to the earnestly expressed wishes of the Local Board the Revenue Board think this may be allowed.

39. It is insisted on in the President's letter that the cost of these establishments is *only* a little more than two-thirds per cent. on the receipts, but the word *only* is not justified by the allotments throughout the Presidency which are generally less.

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40. Grant IV. is thus—

	Rs.
Road Fund...	1,750
General Fund	600
Total...	2,350

41. The General Fund Reserve must be Rupees 4,070.

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

Receipts.			Expenditure.			
	Rs.			Rs.	Rs.	
Road Fund	1,25,730		Grant I. {Road Fund... ...	1,23,950		
Union Fund	1,120		{General Fund ...	8,620		
Endowment Fund ...	1,750				1,32,570	
General Fund	48,650		Grant II. {Union Fund ...	940		
			{General Fund ...	9,110		
					10,050	
Road Fund.			Grant III... {Endowment Fund.	1,750		
	Rs.		{General Fund ...	16,550		
Receipts ...	1,25,730				18,300	
Appropriation.	6,000		Grant IV. ... {Road Fund... ...	1,750		
			{General Fund ...	600		
					2,350	
	1,31,730		General Reserve	...	4,070	
			Balances.			
				Rs.		
			Road Fund...	6,030		
			Union Fund	180		
			General Fund	3,700		
					...	9,910
Total...	1,77,250		Total...		...	1,77,250

COSSOOR.

43. RECEIPTS.—The balances of the Road Fund and General Fund are those given in the Budget of the current year, and the Local Board are unable to make a more correct estimate. The Revenue Board are surprised at this, as the difficulty has been overcome in other and larger Circles.

44. The Surplus Pound Fund is estimated at Rupees 750, the sum entered in the current year's Budget, but it was fixed by the Collector, who, as it appears from the papers accompanying the Budget of the other Circle, was aware that half the fund is to be devoted to other purposes.

45. House-tax is fixed at Rupees 3,600, and it is proposed to form 12 Unions. The entry has been struck out. If Unions are formed hereafter they can be dealt with in a Supplemental Budget.

46. Similarly the Rupees 250 shown as fees in schools is struck out.

47. Under "Miscellaneous" Rupees 50 is entered as the sale proceeds of books sold under Board's Proceedings, dated 5th October 1872, No. 1,970.

48. The receipts are thus—

	Rs.
Road Fund	42,970
Endowment Fund	1,330
General Fund	27,360
Total...	71,660

49. Expenditure, Grant I., Statement II., Road Fund.—An appropriation of Rupees 14,000 from the General Fund to the Road Fund is proposed and may, the Board think, be allowed.

50. With this addition the Road Fund receipts are Rupees 56,970.

51. In the absence of all explanation the Board cannot authorize the transfer of roads from the Public Works Department to Other Agency. The repair allotment of Rupees 37,200 will therefore be distributed thus—

	Rs.
By Public Works Department	20,250
Other Agency	16,950
Total...	37,200

52. The share of cost of Public Works Department supervision at 26·0842 per cent. on expenditure will be Rupees 6,200.

53. The share of cost of General management chargeable to the Road Fund will be Rupees 840.

54. The Reserve will be Rupees 5,630.

55. The expenditure will thus be Rupees 55,680, leaving a balance of Rupees 1,290.

56. Statement II.-A., Part II.—In the list of repairs the allotments for items 4 and 6, and in the Appendix those for items 4 and 13, must be transferred to the Department Public Works from Other Agency.

57. Opposite New Works and Repairs in Grant I. (Statement I.-B.) there must be two subsidiary columns showing the distribution of allotments between the Public Works Department and Other Agency.

58. With the alterations pointed out Grant I. will be—

	Rs.
Road Fund	54,840
General Fund...	3,030
Total...	57,870

59. Grant II.—The entries opposite to Union Schools are struck out with reference to the remarks made above.

60. A "per contra" entry of Rupees 50 for the purchase of books to be sold in Elementary Schools is inserted.

61. The allotment for Results Grants is Rs. 1,000. In the current year it is Rs. 2,000, but in 1871-72 the expenditure was only Rupees 37. Rupees 1,000 will probably be sufficient.

62. The Grant is Rupees 3,300 payable from the General Fund.

63. Grant III.—The allotment for Government vaccination is reduced from Rupees 1,000 in the current year's Budget to Rupees 490. This is done at the President's instance and no explanation is given, but it is observed that the Salem allotment is increased, and that the sum of the allotments now provided is equal to the expenditure of 1871-72.

64. The Local Board propose to entertain three new Vaccinators in addition to the Government establishment at a cost of Rupees 360. The Revenue Board recommend this for sanction,

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31st *May* 1873.

but the proper course will be to place the new Vaccinators under the same supervision as the rest, or in other words to include them in the Government establishment. The two allotments of Rupees 490 for payments to Government, and Rupees 360 for new Vaccinators, should therefore be lumped together as Rupees 850.

65. Out of the Rupees 5,000 allotted for general Sanitary purposes Rupees 1,330 should be paid out of the Surplus Pagoda Fund as in the other Circles. The Local Fund Board propose to treat this money as a source from which the proposed Union Fund may be aided, but the Revenue Board doubt the propriety of this application of the money.

66. Grant III. is thus—

	Rs.
Endowment Fund...	1,330
General Fund	4,800
Total...	6,130

67. Grant IV.—In accordance with the remarks made in another part of these Proceedings the allotment for the Collector's establishment is reduced to Rupees 170.

68. Grant IV. is thus—

	Rs.
Road Fund	840
General Fund	210
Total...	1,050

69. No General Reserve has been provided by the Local Fund Board. Under Rule XIX. must be Rupees 1,090.

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

Receipts.			Expenditure.			
	Rs.				Rs.	Rs.
Road Fund	42,970		Grant I.	Road Fund... ...	54,840	
Endowment Fund ...	1,330			General Fund ...	3,030	
General Fund	27,360					57,870
			Grant II...	...General Fund ...	...	3,300
Road Fund.			Grant III. ...	Endowment Fund.	1,330	
	Rs.			General Fund ...	4,800	
Receipts... ...	42,970					6,130
Appropriation..	14,000		Grant IV. ...	Road Fund	840	
	56,970			General Fund ...	210	
						1,050
			General Reserve		...	1,090
			Balances.			
					Rs.	
			Road Fund		1,290	
			General Fund		930	
					...	2,220
Total...	71,660			Total...	...	71,660

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 293. ORDER THEREON, 31st May 1873, No. 762.

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

2. SALEM.—The abstract of the budget as compared with that for the current year is as follows:—

RECEIPTS.	1872-73.	1873-74.
	RS.	RS.
Balances	30,600	23,970
Allotments.		
Provincial—		
Roads	17,230	17,230
Schools	270	270
Special	15,900	9,800
Rates and Taxes—		
Cess on land	1,40,000	1,20,000
House-tax	820	700
Miscellaneous	2,780	5,280
Total ...	2,07,600	1,77,250

EXPENDITURE.	1872-73.	1873-74.
	RS.	RS.
Public Works—		
New Works	6,200	8,420
Repairs	1,24,500	96,000
Establishment ...	19,250	15,100
Road-Fund Reserve..	14,780	11,020
Other items	1,730	2,030
	1,66,460	1,32,570
Education—		
Inspection	3,090	3,060
Local-Fund Schools..	1,030	940
Grants-in-aid	6,000	6,000
Miscellaneous	...	50
Sanitation, &c.—		
Hospitals, &c. ...	5,650	7,560
Vaccination	2,000	2,400
Sanitary establishment, cleansing tanks and wells	5,000	5,000
Choultries...	900	470
Travellers' Bungalows	...	870
Contribution to Salem Dispensary	2,000	2,000
Controlling Establishments, &c.	2,180	2,350
	1,94,310	1,63,270
Balances and General Reserve	13,290	13,980
Total ...	2,07,600	1,77,250

3. The only important variation in the items of receipts is a diminution of Rupees 20,000 in the estimate of land-cess regarding which the Board of Revenue have called for explanation. In their allotments for expenditure the Local Board have introduced several most sweeping changes, but the Board of Revenue have pointed out that a budget is not the place for the introduction of such proposals, and have recast the statements in accordance with the orders of Government on the subject.

4. Amongst other things the Circle Board have proposed the entertainment of a Local-Fund Engineer and establishment; and, although intimating that they

Proceedings of the Madras Government, Financial Department,
31st May 1873.

cannot at present support the proposal, the Board of Revenue are of opinion that it would be well if Government were to issue distinct instructions on the general question which was submitted in Board's Proceedings, dated 1st September 1871. His Excellency the Governor in Council desires, therefore, to let it be generally known that the Government have no intention of permitting any deviation from the system adopted after most mature consideration previous to the reorganization of the Department of Public Works until that system has been fairly tried. Taking into consideration the enhanced rates of pay for long service, and the provision of a Pension Fund which would be requisite to attract a generally competent body of Engineers to the Local-Fund Services, there seems room to doubt whether a separate establishment would be a very economical measure even so far as Local Funds are concerned, but however that may be, there can be no doubt whatever that two separate establishments working side by side, the one on imperial and the other on local works, would be very much more costly in the aggregate, and as both have eventually to be paid from the same source, *i.e.*, the tax-payers of the Presidency, the Government are bound to take care that this fact is not overlooked.

5. The Government recognise the justice of the application made by the Circle Board for assistance towards the cost of the up-keep of the forest roads, and resolve to give an extra grant from Provincial Funds of Rupees 3,530, the moiety of the allotment for their repair. It will be considered in the Revenue Department whether Provincial funds shall not be recouped from the Forest grant under "Imperial." A further grant of Rupees 4,240 will also be given so as to raise the total Provincial grant for roads and establishment to Rupees 25,000. This will raise the Road-Fund Reserve to Rupees 11,800, and leave an unallotted Road-Fund balance of Rupees 12,990, which may be used to supplement the reduced allotments for repairs which the Circle Board found themselves compelled to adopt for the ensuing year. The House-tax disappears from the budget under recent orders, and the schools which have been allowed by the Board of Revenue to remain in the Budget Statements must be supported from the unallotted General Fund balance. The Government fully approve the remarks made by the Board of Revenue with regard to the Circle-Board's resolution summarily to dispense with results' grants. The ephemeral and fleeting nature of many of the Result Grants Schools cannot be denied, but many of those in a position to form a competent opinion believe that the system has worked well on the whole. Without some evidence of its failure in Salem the Government are not prepared to acquiesce in its wholesale abolition.

6. The Government are not disposed at present to make any change in their former orders regarding the establishment of tolls in the Salem District.

7. The mode in which the Board of Revenue have dealt with the proposals for increased establishment is approved.

8. The abstract of the budget, as modified by Government, is as follows:—

Receipts.	Rs.	Expenditure.	Rs.
Road Fund	1,33,500	Grant I.—	
Endowment Fund	1,750	Road Fund	1,24,730
General Fund	49,070	General Fund	8,620
		Grant II.—	
Road Fund.		General Fund	10,050
Receipts	1,33,500	Grant III.—	
Appropriation	6,000	Endowment Fund	1,750
	1,39,500	General Fund	16,550
		Grant IV.—	
		Road Fund	1,780
		General Fund	570
		Balances—	
		Road Fund 12,990	
		General Fund 7,280	
			20,270
Total	1,84,320	Total	1,84,320

9. Oossoor.—An abstract of the budget is appended compared with that for the current year:—

Receipts.	1872-73. Rs.	1873-74. Rs.	Expenditure.	1872-73 Rs.	1873-74. Rs.
Balances	2,010	3,330	Public Works—		
Allotments—			New Works	8,000	3,500
Provincial	8,780	8,780	Repairs	42,450	40,200
Special	13,450	10,170	Establishment	10,070	8,000
Rates and Taxes—			Road-Fund Reserve	6,790	5,680
Cess on land	55,000	46,000	Other items	550	490
Miscellaneous	850	3,380		67,860	57,870
			Education—		
			Inspection	2,030	2,250
			Grants-in-aid	2,000	1,000
			Other items	...	50
			Sanitation, &c.—		
			Vaccination	1,000	850
			Sanitary Establishment, cleansing tanks and wells	3,000	5,000
			Choultries	...	280
			Controlling Establishments, &c.	870	1,050
				76,760	68,350
			Balance	3,330	3,310
Total	80,090	71,660	Total	80,090	71,660

Proceedings of the Madras Government, Financial Department,
31st May 1873.

10. The remarks made regarding the proposed Local-Fund Establishment in the Salem Circle apply to this circle also. In consideration of the small amount at disposal of the Local-Fund Board, and of the heavy charge falling on them for repairs, the grant from Provincial Funds will be raised to Rupees 11,010, making an increase altogether of Rupees 10,000 in the Provincial assignment to the Local-Fund Circles of the Salem District. The Government trust that this increased grant may enable the Board to make larger provision for educational purposes. The other entries call for no particular remark, and with the above addition to the income the budget is passed as submitted by the Board of Revenue.

11. The modified abstract is as follows:—

Receipts.	Rs.	Expenditure.	Rs.
Road Fund	45,200	Grant I.—	
Endowment Fund	1,330	Road Fund	55,060
General Fund	27,670	General Fund	3,030
		Grant II.—	
Receipts.		General Fund	3,300
Road Fund	45,200	Grant III.—	
Appropriation	14,000	Endowment Fund	1,330
	59,200	General Fund	4,800
		Grant IV.—	
		Road Fund	840
		General Fund	210
		Balances—	
		Road Fund	3,300
		General Fund	2,020
Total	73,890	Total	73,890

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

GOVT. PUBLICATIONS
FINANCIAL
THE BOARD OF REVENUE
Fort,
Madras.
Dated May 1874.
From
To
The Secretary to the
Government of Madras,
Fort St. George.
Sir,
I have the honor to forward herewith the Budget Estimate of the Land Revenue Demand for the Fasli 1283 (1873-74) and to request that you will be pleased to submit it for the orders of Government.
I have the honor to be,
Sir,
Your most obedient servant,
Board of Revenue.

Revenue (Settlement) Department.

Proceedings of the Board of Revenue dated 29th January 1873.

Read the following letters.

From the President and Board of Revenue, Salem Division, dated 30th October, 12th November and 21st December 1872, Nos. 632, 671 and 837 respectively.

From the Sanitary Commissioner, dated 19th November 1872, No. 1644.

The Budgets of the Salem and Coimbatore Circles for 1873-74 with the estimates for the orders of Government.

Salem.

Receipts. 2. The Estimate of Receipts from Land Cess in Fasli 1283 is Rupees 20,000 less than in the current year. The President in his report whether he has taken into account the cess in Inam and Pensioned villages, as these seem to have been omitted in his Estimate for the Coimbatore Circle.

3. (Answer) Say in Estimate of Rs. 17,950 and it appears that the formation of 69 new villages in

in addition to the two already existing at Nowalee and Harvor is contemplated & the scheme has not yet been submitted, and the Board doubt whether so many unions ought to be formed at all events for some considerable time, this item has been struck out except as regards the estimated receipts of the existing Unions, viz. Rupees 900.-

4. Similarly the estimate of fees has been reduced from Rs 3,550 to Rs 100.

5. Under "Miscellaneous" Rs 50 has been entered on account of sale proceeds of books provided for Elementary schools under Board's Proceedings dated 5th October 1872, No 1970.

6. The Receipts are thus:-

Road Fund	1,25,730
Unions	1,120
Endowments	1,750
General	48,650
	1,77,250

7. The Local Board proposes to appropriate Rs 12,000 from the General Fund for the Road Fund, and, as the President remarks, "no reserve is provided under the General Items, the balance being only Rs 2,400". This allocation is called for by Rule VIII which is binding on the Local Board. The appropriation has been reduced to Rs 6,000, which will be sufficient if the Revenue Boards views with regard to the Expenditure are adopted.

Expenditure
Grant I
Notes I & II
Road Fund

8. With this alteration the receipts of the Road Fund become Rs 1,36,730.-

9. The Local Board proposes to transfer works wholesale from the Public Works Department to "Other Agency", to increase the cost of the Petty establishment from Rs 3,600 to Rs 5,820 and to entertain a Local Fund Engineer and his establishment at a cost of Rs 8,400.

10. These sweeping changes seem to have been suggested in part at least by a mistake as to the meaning of Government Order, 5th September 1872, No 1183, which the Local Board seem to require that they should provide Rs 16,210 towards the cost of the Public Works Department, whereas

where as what the Order requires is that they shall allot 20.0842 Per Cent on the Expenditure of the Public Works Department, or as their Budget stands Rs 2,140.

11. But even if there had been no such mistake the time of the estimates of the Budget is not a proper time for the deliberate consideration of so important a subject. If the Salem Circle is allowed to reduce by more than one half its share of the cost of the Public Works establishment, the Circles must be allowed to do so too, and in that case it will be impossible for Government to keep up the establishment which has been lately re-organized. The general question was laid before Government in Board's Proceedings dated 1st September 1871, No 3,763, on a similar proposal emanating from the Kistna District, and it would perhaps be well if Government would issue distinct instruction as to whether they are prepared to move at all in this direction, and if so to what extent.

12. In the meantime, the Revenue Board cannot recommend that the establishment of a Local Fund Engineer in the Salem Circle should be sanctioned, as regards the Petty establishment the sanctioned number of Supervisors and rates of pay cannot be altered without mature deliberation. They have been devised with reference to the rates ruling in the Public Works Department and are in force throughout the Presidency.

* G.O. P.W.D. dated 6th November 1871, No 2,800.

13. With reference to Rule 1 in the Note to Public Works Department Circular No 499, para 2, dated 29th September 1871, the whole of the sums allotted for new works viz: Rs 6,920 must be expended by the Public Works Department, and Rs 33,150 being the allotment for repair works which in the budget of the current year are assigned to the Public Works Department must be transferred to that Department from "Other Agency."

14. The sanctioned allotment for Petty establishment, Rs 3,600, must be increased to Rs 5,620.

15. The share of the cost of the Public Works establishment will be Rs 11,600.

16. The allotment of Rs 84,00 for a Local Fund Engineer and establishment is also sanctioned.

The

17. The share of the cost of general management will be Rs. 1,750.

18. The allotment for Tools & Plant is estimated at 1½ per cent instead of 1 per cent on expenditure. The Local Board consider this necessary, and the Revenue Board would accept their opinion.

19. The Reserve should be Rs. 11,020.

20. The Road Fund Expenditure is thus Rs. 1,25,700, leaving a balance of Rs. 6030, which, judging from the way in which repairs allotments have been cut down, will be very much wanted.

21. In this statement two bridges and a chattram are provided for. The only alteration the Board recommend is the transfer of the allotment for the first item from "Other Agency" to the Public Works Department, but further particulars must be given about the item. It is described as a work in progress, but the Board cannot find any mention of it amongst their records. Statement II A Part II New Works.

22. Although the Local Board have budgetted for an appreciable surplus, establishment charges, and there is a balance of Rupees 6,030 which will be wanted for repairs, it is clear that they are precipitate in regarding their means as adequate. The Executive Engineer should be asked to make up his mind as soon as possible whether more money ought to be available for new works. The only source from which it can be obtained, unless Government are prepared to increase the grant, is tolls, which, according to the President, the Local Boards are willing to increase, if the objections of Government are removed. The proposals for tolls are now divided in the Board's Proceedings between the current year's Budget.

Part III 23. The allotments for items 1 Repairs. 3, 4, 5 & 7 should be transferred from

from Other Agencies to the Public Works Department.

24. Owing to their circumstances, the Local Boards have been obliged almost altogether to defer special repairs are specified portions of the following important roads:-

"From Tanjimbadi to Tamarapatteram, 8½ Miles.

"From Salem to Cuddalore 46 Miles.

"From Salem to Trichinopoly 42 Miles.

The rest of the allotments to provide for the mere maintenance.

25. The special attention of Government must be called to the case of the following roads:-

"From Tripatore to Attangayam and on to Keddyar.

"From Attanumanthirtham to Attapatty.

"From Valapadi to Sandaveia Bayloor

"From Tandamangalam & the Ko Chinalay Hills.

"From Tripatore to Singarapetta.

"From Tanjimbadi to Attangayam

"From Attangayam to Keddyar.

They are said to be forest roads, and considering the service rendered by Government from forests the Local Board think the Government should share the cost of maintaining them. Rupees 5000 are allotted for this purpose in the Budget, but the Budget Committee suggest that if Government see fit to make a special grant of the same amount there is no reason why we should not repair these roads altogether, and apply this sum to other and more important roads, or to other objects of public utility. The Circle Board thereupon resolve that Government be requested to sanction an allotment. Under the act Government have power to direct the

the Local Fund Board to maintain these roads, and until the subject has been more fully discussed, this seems to be the only course that can be pursued.

26. In this list (Part II) must be entered the Rs. 500 (inclusive of tools & plant) which it appears is to be spent in making a building at either suitable for a Refreshment Room as remarked in Grant III.

27. With the alterations already made Grant X becomes

Road Fund	Rs.	1,23,950
General	"	8,620
		1,32,570

28. The charges for the 69 Lascars which Grant II have not yet been established being struck out Rs. 940 is left for Wonadoor and Harcor.

29. A sum of Rs. 50 must be made for the purchase of books to be used in Elementary schools.

30. The Local Fund Board argues in favour of the salary grant system as giving a better control over more permanent schools than the result grant system. Rupees 4,800 is provided in the Budget for Results Grants, but the following Resolution was passed at a meeting held on the 4th October 1872. "That in reference to the opinion of the Sub Committee as expressed to their meeting the payment of Results in aided Local Fund Schools be abolished. This resolution is null and void being in contradiction of Rule LIII, but it is desirable that Government should express their views on the question. The Revenue Board concur in the impression that the Results Grant system has been successful and this is confirmed by Government Order Financial Department dated 20th October 1871 No. 591.

Statement III & III A. 31 In the statements relating to Local Fund Schools all schools except Wonadoor and Harcor have been struck out.

Statement III B. 32 Only one school with a monthly grant of Rupees 4 is shown in Statement III B, but from the Sub Committees report it appears that there are 6 others which should be entered viz

1 at Goravanagalam
1 at Nanmakirifelt
1 at Kandathur
3 at Tripalore

Two

Two of these last are mentioned in the Provincial Letter of the 21st December 1872 at No. 837.

33. Grant II is

Union Fund Rupees 940
General ——— 9110
10050

Grant III

34. It is proposed to establish a new dispensary at Khlen where a building is available and can be made suitable for Rupees 500. The Revenue Board think this proposal may be adopted, but the expenditure on the building must be entered under Grant I.

35. From statement IV it appears that the expenditure on the salaries of Medical subordinates is to be Rupees 3060, but Rupees 600 of this is entered under (*) in Grant III, correcting this mistake the allotment for hospitals and dispensaries will be Rupees 7560.

36. Grant III is thus

Endowment Fund Rupees 1750
General Fund ——— 16550
18,300

Grant IV

37. The allotment for the Collector's Office establishment is increased at the Collector's instance, and the only explanation given is a vague statement that cost has increased. The sanctioned cost which cannot be altered except with the consent of Government which will not be given until the necessity has been shown in a detailed report has been restored to the Budget, and of this Rupees 430.

38. The Local Fund Board proposes that three clerks should get Rupees 50 instead of Rupees 30, and this, to get there with the new pay already allowed by Government raises the allotment from Rupees 450 to Rupees 990. In deference to the earnest wishes expressed in three of the Local Boards, the Revenue Board think this may be allowed.

39. It is assisted on in the President's letter that the cost of these establishments is only a little more than 2½ P.C. on the Receipts.

Receipts but the word only is not justified by the allotments throughout the Presidency which are generally less

40. Grant IV is thus

Road Fund Rupees	1750
General	600
	2,350

41. The General Fund Reserve would be Rupees 4,070.

42. The following is an abstract of the revised budget:-

Receipts		Expenditure		
Road Fund Rupees	1,25,730	Grant I Road Fund Rs	123,950	
Union "	1,120	General	8620	1,32,570
Endowment "	1750	Grant II Union Fund Rs	940	
General "	48,650	General	9110	10,050
	177,250	Grant III Endowment Fund Rs	1750	
		General	16,550	18,300
Road Fund		Grant IV Road Fund Rs	1750	
Receipts Rupees	1,25,730	General	600	2,350
Appropriation	6000	General Reserve		4070
	131,730	Balances Road Fund Rs	6030	
		Union	180	
		General	3700	
			9910	
			177,250	

Observe

43. The balances of the Road Fund and General Fund are those given in the budget of the current year, and the Local Board are unable to make a more correct estimate. The Commissioner are surprised at this as the difficulty has been overcome in other and larger circles.

44. The surplus Road Funds estimated at Rupees 750 the sum entered in the current year Local Contribution fixed by the Collector, who will appear from the papers accompanying the budget of the other circle, are unaware that half of the fixed are to be devoted to other purposes.

45. A Conservator is fixed at Rupees 3600 would it is proposed to form 12 Unions. The circle has been struck out. If Unions are formed hereafter they can be dealt with in a supplemental Budget.

46. Similarly, the Rupees 250 shown as fees in schools is struck out.

47. Under Miscellaneous Rupees 50 is entered as the sale proceeds of trees sold under Board's Proceedings dated 5th October

October 1872 — No 1970

48. The Receipts are thus—

Road Fund Rupees 42,970 /

Endowment — " 1,330 /

General " — " 27,360 /

71,660

49. The appropriation of Rupees 14,000 from the General Fund to the Road Fund is proposed and may the Board think fit be allowed.

Estimate— Grant I Statement II Road Fund

50. With this addition the Road Fund Receipts are Rupees 56,970.

51. In the absence of all explanation the Board cannot authorize the transfer of records from the Public Works Department to other Agency. The Repair allotment of Rupees 37,200 will therefore be distributed thus—

By Public Works Department Rupees 20,250

Other Agency " 16,950

37,200.

52. The share of cost of P.W. Department supervision at 26·0842 PCt on expenditure will be Rupees 6,207 /

53. The share of cost of general Management chargeable to the Road Fund will be Rupees 840. 15

54. The Reserve will be Rupees 5680.

55. The expenditure will thus be Rupees 55,680 leaving a balance of Rupees 1290.

Statement II A Part II

56. In the Detail of Repairs the allotments for items 4 and 6 are taken from Appendix three for items 4 and 13 are to be transferred to the P.W. from other Agency

57. Of the new works and Repairs in Grant I (Statement I-13) there must be two subsidiary Columns showing the distribution of allotments between the P.W. Department and other Agency.

58. With the alterations pointed out Grant I will be—

Road Fund Rupees 54,440

General " — " 3,430

57,870

Grant II

59. The entries of pounds to Rupees should be carried out with reference to the rates as remarks above

60. 9 per cent. entry of Rupees 500 for the purchase of books to be sold in shops to book

Schools is included.

61. The allotment for Result Grants is Rupees 1000 in the current year it is Rupees 2000 but in 1871-72 the expenditure was only Rupees 837. Rupees 1000 will probably be sufficient.

62. The Grant is Rupees 3300 payable from the General Fund.

63. The allotment for Government Vaccination is reduced from Rupees 1000 in the current year's budget to Rupees 490. This is done at the President's instance and no explanation is given, but it is observed that the Taluk allotment is increased, and that the sum of the allotments now provided is equal to the expenditure of 1871-72. Grant III

64. The Local Board proposes to maintain three new Vaccinators, in addition to the Government establishment at a cost of Rupees 360. The Revenue Board recommend this for sanction, but the proper course will be to place the new Vaccinators

Vaccinators under the same supervision as the rest or in other words to include them in the Government establishment. The two allotments of Rs 490 for payments to Government and Rupees 360 for new Vaccinators should therefore be classed together as Rs 850.

65. Out of the Rupees 5000 allotted for General Sanitary purposes Rs 1330 should be specially set apart as the Surplus Pagoda Fund and in other words. The Local Fund Board proposes to draw this money from which the proposed Union Funds may be added, but the Revenue Board do not see the propriety of this application of the money.

66. Grant III is thus:-

Endowment Fund	Rupees	1330
General "	"	4800
		6130

Grant IV. 67. In accordance with the remarks made in another part of these Proceedings the allotment for the Collectors establishment is reduced to Rupees 170.

68. Grant IV is thus:-

Road Fund	Rupees	840
General "	"	210
		1050

69. No General Reserve has been provided by

by the Local Fund Boards under Rule XIX

must be Rupees 1090

To The following is an abstract of the

Revised Budget

Receipts		Expenditure	
Road Fund Rupees 42,970		Grant I Road Fund Rs 54,840	
Endowment " 1,330		General " 3030	57,870
General " 2,360		Grant II General Fund	3,300
71,660		Grant III Endowment Fund Rs 1,330	
		General " 4,800	6,130
Road Fund			
Receipts Rupees 42,970		Grant IV Road Fund Rs 840	
Appropriation " 14,000		General " 210	1050
56,970		General Reserve	1090
		Balances Road Fund Rs 1290	
		General " 930	2,220
			71,660

[True Extract]

J Grote

Secretary

To,

The Chief Secretary to Government

Financial Department

with original letter dated

Revenue Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Board of Revenue,
dated 29th January 1875
Cudapah Collector - Cottacamund 31 May 1873. No 762.
With these Proceedings
I have recorded the Board of
Revenue submit the Land
Revenue Budgets of the Cudapah
and Carnool Districts for the
year 1873-74.
2. For this purpose the Budget
the Cudapah Collectorate is
stated for the current year as
per following
Abstract

	Assessment	Collections
Pattas	30,600	29,970
Alienations		
Permanent	Minor 17,250	17,250
	Sadr 270	270
Temporary		1,000
Miscellaneous		
Excise	140,000	140,000
Forest	830	400
Miscellaneous	1,750	1,350
	190,700	190,240

To Land Revenue

Board's Proceedings
Dated 29th January 1875
No 762
Revenue Department
Read Budget Estimate
Cudapah District
for 1873-74
Read Budget Estimate
Carnool District
for 1873-74
Read Budget Estimate
Cudapah District
for 1874-75
Read Budget Estimate
Carnool District
for 1874-75

Explanation

	1892-93	1893-94
Public Works		
Main roads	6200	8420
Bridges	12450	96000
Establishment	19250	15100
Road Fund Rents	14700	11020
other Items	1230	2030
	166660	132570
Education		
Inspection	3090	3060
Local Rural Schools	1030	900
Grants in aid	6000	6000
Miscellaneous	"	"
Poor Relief		
Inspection	5650	7560
Pensions	2000	2400
Lunacy Relief		
Asylum Buildings	5000	5000
Pensions	900	1470
Asylum Rural Buildings	"	870
Contribution to Salaries	2000	2000
Dietary		
Constabulary Establishment	2980	2350
	190310	162270
Miscellaneous		
Civil & Military	13290	13980
	207600	177250

The Chairman then put the Question proposed and the Committee divided

Ayes 6 Noes 5

Motion agreed to the Estimate of Local Contributions for Roads & Bridges for the ensuing year be approved for submission to the Grand Jury at the Summer Assizes.

Moved by Mr Sharpe seconded by Mr Hall that the Board of Revenue Inquiry Act for Collection Fees, Salaries allotments &c be approved the Board of Revenue have power to act until a budget and the Fees for the ensuing year of each Institution have been approved by the Grand Jury at the Summer Assizes.

Moved by Mr Hall seconded by Mr Sharpe that the Board do now adjourn to meet on Thursday the 15th inst at 10 o'clock a.m.

The

the Board of Revenue was of opinion that it would be well if Govt were to adopt, statistical enactments on the general question submitted which was on Mr Brassey's proceedings, dated 21st Feb 1871 – viz Expediency the Government are advised therefore to let it be generally known that the Government have power to enact any Legislation from the system adopted after mature consideration for the consideration to the Secretary of State for India in Council

Mr Brassey's Statistical has been fairly tried.

and to consider at the same time the 3 annas rate of pay for long service and the propriety of a pension for which would be equivalent to attract a general by completed Corps of Engineers

Engineers ~~Corps~~ to the Local Funds Service the Secretary of State in Council would be prepared to consider the question of the Local Funds Service being formed into a separate Corps, but however that may be, there can be no doubt whatever that two separate establishments are required, one for each Service

Local Funds Service

Agreed viz. he must not charge any salaries for ever.

Local Funds Service

Engineers ~~Corps~~ to the Local Funds Service the Secretary of State in Council would be prepared to consider the question of the Local Funds Service being formed into a separate Corps, but however that may be, there can be no doubt whatever that two separate establishments are required, one for each Service

Agreed viz. he must not charge any salaries for ever.

schemes as have already been sanctioned by the Local Boards and a few other Local Boards.

The Government recognize the justice of the representations made by the Circle Board for assistance towards the cost of the repairs of the Tanks and roads, and resolve to give an extra grant from Provincial Funds of Rs 2530 the moiety of the estimate for their repair. A further grant of Rs 4240 will also be given on condition that the Circle Board raise the total Provincial grant for roads and establishment to Rs 15,000. This will leave the Board's own Revenue to Rs 1500 and leave an unallotted Road Fund balance of Rs 1290 which

may

Will be credited in the Pay Dept. when the Provincial Fund Sheet of the 2nd quarter from the Head of the Fund "Imperial"

Rs "Balance" accepted in the table 13989 Rs at Rs ~~2990~~ with Rs 1290, leaves

920

Rs a balance of Rupees 670 would appear to be spent officiating / [illegible] Rs 170000.

an application

Rs 20,000 a surplus of which should be applied not to incur arrears or repairs (as proposed in the Land Assessment) to reduce taxation. It would enable the Board to reduce the Local-cess by 14 pct. — Rs

may not be [illegible]

used to supplement the Provincial allotments for roads which the Circle Board themselves contribute to for the ensuing year. It leaves nothing over above from the budget under receipts under roads and the schemes which have been sanctioned by the Board of Revenue to remain in the budget statements would be from the unallotted balance of General Funds balance. The Govt. fully approve the terms to be made by the Board of Revenue with regard to the Circle Boards Resolutions communicate to the Revenue and Public Works Branches. The sanctioned grants, the estimated and also the unallotted balance of the Road Grant

should be

would suffice — say, nearly

Persons cannot be elected
to the Board of Guardians
for Swaffham to form part
of the Board of Guardians
for Downham, before
that the Byelaws have been
[illegible] and the Orders
[illegible]
[illegible]
[illegible]

...ve assessed

The abstract of the budget as moderated by Syod in as follows.

Receipts

Road Fund	133500
Endowment Fund	1750
General Fund	49070

Road Fund	
Receipts	133500
Appropriation	6000
	139500

139500 — 184320

Expenditure

Grant I — { Road Fund — 124730 / General Fund — 8620 }

Grant II — General Fund — 10050

Grant III — { Endowment Fund 17550 / General Fund 16550 }

Grant IV — { Road Fund 1780 / General Fund 570 }

Balances

Road Fund 12990

General Fund 7280

20270

184320

Dr Johnson. Asst. abstract

I do not understand the balances included in Receipts

Jn

...of the budget as passed and compared with the last for the current year.

Receipts

	1872-73	1873-74
Balances	2010	33330
Assessments		
Provincial	5750	5750
Special	13250	10170
Subventions		
Consolidated	55000	46000
Miscellaneous	850	3380
	80090	71660

Expenditure

Public Works		
New Works	8000	3500
Repairs	32450	20200
Establishments	10070	8000
Road Fund Charges	6790	5680
other charges	560	490
	67860	57870
Education		
Inspection	2030	2250
Grants in aid	2000	1000
other charges	"	50
Sanitation		
Vaccination	1000	850
Inspection Establishment charges for Quarantine	3000	5000
Other Objects	"	280
Contingencies Expenditure	970	1050
	76860	68330
	3330	3330
	80090	71660

The remarks made
regarding the proposed
Road Fund established
for the Salem Circle apply
to this proposed Education Fund
The other entries call for
no particular remark
except with the above addi-
tion to the income the
budget is passed as
submitted by the Board
of Revenue

The amounts for
the Fund is as follows

Receipts

Refer to Mr. Trust the income from fines &c for the Corporation purposes

Road Fund 60200
Endowment Fund 1330
General Fund 27360

Receipts
Road Fund — 65200
Appropriations 11000
54200 / 13870

Expenditure
Grant I { Road Fund — 55060 / General Fund — 3030
Grant II General Fund 3300
Grant III { Endowment Fund 1330 / General Fund 4800
Grant IV { Road Fund 840 / General Fund 210
Balances { Road Fund 3300 / General Fund 2020
13890

To the Board of Revenue &c
Revenue Collectors
Inspectors &c
Treasurer Road & General Fund
Public Works Department
Secretary General
Surveyor General & Assistant
Director of Sanitation
Sanitary Commissioners
President Road Commissioners
Salem

Govt. of {187 } Madras.

Encl C

To

The Collector of Salem

Dated 31 May
Recd. } 1875, No. 762

Nos. 292-3

Reviewing the Budget Estimate of the Salem Municipality Local Fund Circle for 1875-76