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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	515	Press Mis.
237-240		
Dated	27-3-	1874.

14/15

Not to be folded or roughly handled

No. 237. Read the following Proceedings of the Board of Revenue, dated 26th February 1874, No. 435 :—

Read the following letters :—

From the President of the Local Fund Boards, Tanjore, dated 13th November 1873, No. 392.

ABSTRACT.—Forwarding Budget Estimate of Tanjore Local Fund Circle for 1874-75.

From the same Officer, dated 8th December 1873, No. 438.

ABSTRACT.—Forwarding Budget Estimate of Local Funds of Negapatam Circle for 1874-75.

From the same Officer, dated 20th December 1873, No. 456.

ABSTRACT.—Forwarding a sketch map furnished by the District Engineer showing the roads completed, in progress, and proposed to be formed.

From the Sanitary Commissioner for Madras, dated 7th January 1874, Nos. 10 and 11.

ABSTRACT.—Submitting remarks on the Budget Estimates of Negapatam and Tanjore Local Fund Boards for 1874-75.

THE Local Fund Budget Estimates of the Tanjore and Negapatam Circles for 1874-75 will be submitted to Government.

TANJORE CIRCLE.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The Local Fund assets of the year are estimated at Rupees 3,52,260, details of which are as follow :—

	RS.
1. Balances	35,630
2. Allotments from General Revenue...	28,220
3. Rates and Taxes	1,26,000
4. Fees in Schools	600
5. Contributions	530
6. Endowments, etc.	1,59,680
7. Miscellaneous...	1,600
Total...	3,52,260

3. The President should have explained how the opening balances have been calculated. From the Accountant-General's accounts it appears that the actual balances at the beginning of 1872-73 and 1873-74 were Rupees 60,896 and Rupees 65,500 respectively, so that a material diminution in the surplus is expected during the current year.

4. The Provincial grant for roads allowed for the current year is repeated.

5. The Land Cess is estimated at Rupees 1,26,000 against Rupees 1,21,000 in the current year's budget. The President attributes the increase to a more correct calculation of this tax due on the Inam lands than in the current year. The introduction of the words, "and Zemindaries," in paragraph 8 of his letter is probably a mere verbal error.

6. Rupees 600 are entered as income from School Fees to be collected in twenty Local Fund Schools which the Circle Board propose to establish from the beginning of 1874-75. It appears that each of these schools is to have two Masters, one on Rupees 10 and the other on Rupees 7; that they are to begin on a small scale at first ; and that the standard is to be raised if the experiment be successful. The Board recommend Government to sanction the establishment of the schools, but only on the following conditions :—

(1.) That two Masters are not employed until more scholars attend than one can instruct (*i. e.*, as a general rule not until there are more than twenty-five scholars.)

(2.) That the instruction shall be elementary (not above the third "Results Grants" standard) and only in the Vernacular (unless English is allowed to be taught in any special case by Government.)

On referring to Statement III. it is observed that no school fees are said to be expected from the Pattucottah Girls' School and the Chakkarapally Mahomedan School. The transactions of the former school should be omitted from the budget with reference to G. O., Financial Department, dated 14th January 1874, No. 42, which notifies that the entire charges of Elementary Girls' Schools will be resumed by Government from 1874-75. The President will be good enough to report why no school fees are to be collected in the latter school.

7. As Contributions from Municipalities, etc., towards the cost of Educational Inspection a sum of Rupees 530 is entered against Rupees 650 for the current year. The principle upon which the amount of contribution payable by each Municipality is fixed is detailed in paragraph 11 of the President's letter giving cover to the budget and is sound.

8. Against Endowed Choultries, etc., Rupees 1,59,650 are entered. This sum is Rupees 18,200 in excess of the current year's estimate. The increase is mainly due to the inclusion in the budget of the Kaliyanamahal Chuttrum at Trivadi and of the Conjee-house at Tanjore. The latter institution has been transferred to the Local Fund Board by G. O., Financial Department, dated 13th June 1873, No. 838. In their Proceedings, dated 29th January 1874, Miscellaneous No. 586, the Board recommended the transfer of the former to the Circle Board.

9. The receipts are—

	Rs.
Road Fund	1,26,370
Endowment Fund	1,76,830
General Fund	49,030

10. Statement I.-B., Expenditure.—The total expenditure proposed for the year amounts to Rupees 2,97,300, classified as follows:—

	Rs.
Grant I	1,22,420
,, II	14,850
,, III	1,57,930
,, IV	2,100
Total...	2,97,300

11. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The Road Fund receipts amount to Rupees 1,26,370.

12. The President states that the only new work proposed for execution is the one which he enters in the budget as costing Rupees 5,660, with an allotment of the same amount. Nothing is said as to why the Road No. 57 from Tirukkattupally to Boodalore (sanctioned in G. O., dated 30th July 1869, No. 2,219,) which appears in the budgets for previous years is omitted, and the budget shows Rupees 15,630 unallotted, about which no remark is made. The omission is probably because the Public Works Department are not yet ready to begin the Vennaur bridge, which is to cost Rupees 59,200. The Board do not know whether the work is likely to be undertaken in 1874-75, but on the supposition that it will be the assignment for New Works will be increased to Rupees 15,660, and Road 57 will be entered in Statement II.-A., Part I.

13. Rupees 5,260, or Rupees 540 more than is provided in the current year's budget, is assigned for the Petty Establishment. This excess is to meet the cost of three Clerks which have been allowed for the three Local Fund Overseers.

14. The cost of Public Works Department supervision, calculated at 25 per cent. on the expenditure by that Department, is Rupees 20,870.

15. The cost of General management chargeable to the Road Fund is Rupees 1,070.

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27th March 1874.

16. The total Road Fund expenditure will thus be Rupees 1,23,340, leaving a balance of Rupees 3,030.

17. Statement II.-A., Part I., New Works.—The only new work entered under Communications in this statement is the construction of certain tunnels on Road No. 19 from Pattucottah to Ardanghy at a cost of Rupees 5,660.

18. The Board have added Road No. 57, with an allotment of Rupees 10,000.

19. Under Sanitary and Miscellaneous Rupees 1,100 are entered for the construction of a Civil Dispensary at Pattucottah. The reasons which have induced the Local Fund Board to propose the establishment of this Dispensary are given in paragraph 32 of the President's letter, and seem to be satisfactory. Rupees 3,500 are allotted for planting avenues.

20. The President is requested to submit estimates for Items Nos. 1 and 3.

21. Part II., Repairs.—Rupees 67,820, or Rupees 8,940 more than in the current year's budget, are provided for repairing roads and bridges. None of the items entered under Communications call for remark.

22. The President explains in general terms that the District Engineer finds the maintenance allowance for many roads insufficient. The allowance for Item 11 is increased from Rupees 9,350 to Rupees 13,559, but this is because the portion between Combaconum and Nedamungalum will be metalled by the beginning of 1874-75. The allowance for Item 12 has been increased from Rupees 2,500 to Rupees 3,500, and amounts to the large average of Rupees 550 a mile, but no particulars are given. Items 2, 8, and 9 of Part II., and Nos. 16 and 23 of the Appendix, have been increased, and Items 25 and 27 are new.

23. Under Sanitary and Miscellaneous Rupees 7,300 are entered, of which Rupees 7,250 chargeable to the Endowment Fund are for repairing certain Chuttrums, and Rupees 50 for repairing the Travellers' bungalow at Trivadi.

24. The following entries under Grant I. have to be altered :—

	Rs.
New Works—Communications	15,660
Cost of Public Works Department Supervision ...	20,870
Tools and Plant	950

25. Grant I. is thus—

	Rs.
Road Fund	1,22,270
Endowment Fund	7,320
General Fund	4,700
Total...	1,34,290

26. Grant II., Education.—Against payment for inspection a sum of Rupees 1,100 is entered which is raised to Rupees 1,170, the exact cost of two Inspecting Schoolmasters.

27. There are at present under the management of the Local Fund Board two schools, viz., the Pattucottah Girls' School and the Chakkarapally Mahomedan School. The former has been disallowed for reasons stated in paragraph 6 *supra*. The latter, intended for the benefit of the Mahomedan population of Chakkarapally, was established in October 1872, but the sanction of Government was not obtained for its establishment. The Report for 1872-73 shows that it contains sixty scholars, of whom three-fourths are Mahomedans, and the Board think it should be allowed to continue. It costs Rupees 300 per annum. It is proposed, as already mentioned, to establish twenty new schools.

28. Rupees 5,250 are provided for Chuttrum Schools against Rupees 5,600 in the current year's budget. The decrease is in the sum entered for the purchase of maps and books.

29. The allotment for Salary grants is given as Rupees 400, which is reduced to Rupees 390 to tally with the amount shown in Statement III.-B.

30. Rupees 2,000 are set a part for Result grants. The Circle Board think this sum sufficient as they have determined to establish Elementary Schools in several places, but the Revenue Board doubt whether this will make so great a difference, and think it best to raise the allotment to Rupees 4,000, which is Rupees 1,000 less than the allotment of the current year. The Director of Public Instruction has not favoured the Board with his opinion yet.

31. Under Contribution to other Circles, etc., a sum of Rupees 120 is entered, which is to be paid to the Minpessal Chuttrum for the maintenance of the Pial School there. At the suggestion of the Deputy Inspector of Schools the Local Board have made arrangements for amalgamating the Pial School with the school attached to the Rajah's Chuttrum at that place under their management. The contribution is made up of Rupees 6 per mensem, the salary of the Teacher, and Rupees 4 per month for contingent expenses of the school.

32. Grant II. is—

	RS.
Endowment Fund	5,250
General Fund	11,480
Total...	16,730

33. GRANT III., SANITATION, ETC.—Rupees 1,720 are provided for the Civil Dispensary which, as already mentioned, the Local Fund Board propose to establish at Pattucottah. They think a Hospital Assistant would suffice, but consider themselves bound to provide for an Assistant Apothecary under G. O., dated 17th September 1873, No. 960. The allotment for this officer's salary is Rupees 75. The allotments for Medical apparatus, etc., are all made subject to revision by the Surgeon-General, and the Board will be glad if he will expedite the communication of his opinion, which, under No. XX. of the Local Fund Rules, they expected to receive ere this. The allotments seem to be too small.

34. Rupees 2,110 are provided for the Vaccine Establishment against Rupees 1,490 in the current year's budget. The Circle Board, on the earnest representations of the Superintendent General of Vaccination, propose to appoint three additional Vaccinators, and to have a separate Superintendent of Vaccine for this circle. The increased establishment will stand thus—

	RS.
1 Superintendent of Vaccine	70 per mensem.
2 1st Class Vaccinators each at	18 ,, ,,
6 2nd Class do. ,, at	10 ,, ,,

The sanction of Government is requested for the increase.

35. Besides this establishment there is a Vaccination Establishment paid from Chuttrum Funds, which consists of—

2 Vaccinators at Rupees	10
4 Do at do.	7

36. The allotment of Rupees 6,600 for Sanitation is distributed as follows :—

	RS.
Improvement of Water-supply	3,500
Do. of Village-sites	500
Scavengering of Villages and Towns	2,600

37. Rupees 1,40,934 are provided for Choultries against Rupees 1,30,610 in the current year's budget. The increase in the estimate is owing to the entry in the budget of the Kuliyanamahal Chuttrum at Trivadi and the Conjee-house at Tanjore, for which Rupees 13,780 are entered. The receipts from the endowment of the latter institution amount to Rupees 1,030, but Rs. 2,030 are necessary for maintaining it. The Circle Board propose to appropriate Rupees 1,000 from the General Fund. The Board recommend that the proposal be sanctioned.

38. In Statement IV. a new column must be opened to show the proportion chargeable to the Chuttrum Funds on account of Tools and Plant.

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27th March 1874.

39. The sum of Rupees 5,910, entered as Contributions to other Circles and Municipalities, is made up of Rupees 2,000 payable to the Combaconum Municipality, and of Rs. 3,910 payable to the Mannargudi Municipality for the Dispensaries in those places. The former contribution is Rupees 730 in excess of the current year's amount. The latter consists of Rupees 1,810, the current year's grant, and of Rupees 2,100 which the Circle Board propose to pay to the Municipality for the repair of the Hospital building.

40. Grant III. is thus—

	RS.
Endowment Fund	1,40,510
General Fund	17,420

41. GRANT IV., MISCELLANEOUS.—The contribution for Controlling Establishments at the Presidency has been altered to Rupees 1,340 on account of the addition to the Local Fund Establishment sanctioned for this office.

42. The allotment for the establishment attached to the Collector's office has been increased to Rupees 790 on account of the revision sanctioned in G. O., Financial Department, dated 9th January 1874, No. 35.

43. The allotment for the establishment of the Local Fund Board is increased by the President with reference to the revision sanctioned in the order just quoted.

44. Grant IV. is thus—

	RS.
Road Fund	1,070
General Fund	1,910
Total...	2,980

45. The unallotted balances are very large, and the President will report how he intends to utilize them. The Board have no doubt that more can and ought to be done for Education and Sanitation ; if not the contribution which the circle receives from Provincial Funds will have to be reduced, because there are other circles in great need of the money.

46. The following is an Abstract of the Budget as modified by the Board of Revenue—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund...	1,26,370	Grant I. ...	Road Fund... ...	1,22,270	
Endowment Fund ...	1,76,830		Endowment Fund.	7,320	
General Fund	49,030		General Fund ...	4,700	1,34,290
		Grant II. ...	Endowment Fund.	5,250	
			General Fund ...	11,480	16,730
		Grant III. ...	Endowment Fund.	1,40,510	
			General Fund ...	17,420	1,57,930
		Grant IV. ...	Road Fund... ...	1,070	
			General Fund ...	1,910	2,980
					3,11,930
		General Reserve		...	4,670
		Balances.			
		Road Fund	3,030		
		Endowment Fund	23,750		
		General Fund	8,850		
				...	35,630
Total...	3,52,230		Total...	...	3,52,230

NEGAPATAM CIRCLE.

47. STATEMENT I.-A., REVENUES AND RECEIPTS.—The balances, it is stated, are calculated with reference to the actual amounts left unspent at the close of the year 1872-73; but they should include also sums that are likely to remain unutilized at the end of the current year. According to the Accountant-General's accounts the balance of the Negapatam Circle on the 1st April 1872 was Rupees 39,599, and that on the 1st April 1873 Rupees 83,887. The estimate for 1874-75 is Rupees 47,210, so that a material reduction of the surplus is expected in 1873-74. In framing the estimate some calculation should have been made of the expenditure likely to be incurred during the year. From the Accountant-General's statement it appears that the balance at the end of 1872-73 was Rupees 16,277 greater than the Local Fund Board thought it was when their report was prepared. Endeavours should be made to expend some part at least of this sum judiciously before the end of the current year.

48. Fees in Local Fund Schools are expected to yield Rupees 600. The Local Fund Board propose to establish twenty Local Fund Schools on the same scale precisely as those already noticed in the Tanjore Circle, and the Board think they should be sanctioned on the same conditions.

49. The receipts from Endowments include Rupees 40 from the Dispensaries of Shealli and Tritrapundi, which are said each to have an endowment of Rupees 500 in Promissory Notes.

50. The receipts are—

	RS.
Road Fund	1,30,250
Endowment Fund...	6,550
General Fund	70,060
Total...	2,06,860

51. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—On the Expenditure side of the Road Fund statement Rupees 5,260, or Rupees 540 more than in the current year's budget, are provided for the Petty Establishment. The excess is to meet the charges on account of three Writers attached to the Local Fund Overseers.

52. The cost of Public Works Department supervision, calculated at 25 per cent. on expenditure, is Rupees 21,340. The cost of General management should be Rupees 1,080.

53. A sum of Rupees 3,000 is proposed as a contribution to the Negapatam Municipality for roads against Rupees 1,200 in the current year's budget. The Government in their Order, Financial Department, dated 29th October 1873, No. 1,570, state that in their opinion the contributions to the Municipality for Road No. 36 should cease altogether. It appears from the President's marginal note, appended to the Vice-President's letter, that the sum (Rupees 3,000) was fixed by the Local Fund Board before the receipt of the above Government Order, but that the Commissioners of the Municipality still maintain that the contribution should be paid and even increased. Considering that the Municipal tolls, as remarked by Government, yield Rupees 1,200 more than the whole expenditure on communications the Board do not see how this position can be established, but as the President is about to address Government on the subject the item will be left undisturbed for their orders.

54. The total Road Fund expenditure will thus be Rupees 1,28,290, leaving a balance of Rupees 1,960.

55. STATEMENT II.-A., PART I., NEW WORKS.—Statement II.-A., Part I., contains eight Road Fund works, with a total allotment of Rupees 43,000. All but the first item are unsanctioned works. Considering the number of unsanctioned works entered in the list there will undoubtedly be great difficulty in preparing the estimates within the first f[illegible]f the year, as directed in No. XXX., Clause 2, of the Local Fund Rules. The President should see that every endeavour is made to submit the estimate as soon as possible. The lack of foresight displayed by the unallotted balance of the Tanjore Circle budget, and the unsanctioned works of this budget, is greatly to be regretted.

56. Rupees 4,430 are allotted for planting avenues in the circle.

57. PART II., REPAIRS.—Rupees 42,370 are allotted for the repair of roads against Rupees 41,330 in the current year's budget. The Vice-President's letter contains sufficient explanation.

58. The following entry under Grant I. has to be altered—

	RS.
Cost of Public Works Department Supervision ...	21,340

59. Grant I. is thus—

	RS.
Road Fund	1,27,210
General Fund	4,480

60. GRANT II., EDUCATION.—The sum of Rupees 1,100 provided for the salary, etc., of two Inspecting Schoolmasters is raised to Rupees 1,[illegible]0, which is the right estimate of the cost.

[illegible]. Rupees 5,600 are entered to meet the charges on account of the twenty Elementary Schools which the Local Fund Board propose to establish from the beginning of the year.

62. Rupees 420 are allotted for Salary grants as detailed in Statement III.-B., and Rupees

63. The allotment for Results grants is raised from Rupees 2,000 to Rupees 3,000 under the same circumstances as has been noticed in reviewing the budget of the Tanjore Circle.

64. Grant II. is Rupees 10,340, chargeable to the General Fund.

65. GRANT III., SANITATION, ETC.—The allotment for the three Dispensaries is Rupees 5,540. This provides for Hospital Assistants to be in charge, and will have to be modified when the Surgeon-General favours the Board with his views on the budget and informs them of the cost of men of the Warrant grade.

66. The Circle Board propose to employ three additional Vaccinators and a separate Superintendent of Vaccination for this circle, and the sanction of Government to the proposal is requested. The allotment, Rupees 2,350, is Rupees 910 more than that in the current year's budget.

67. The allotment for General Sanitary purposes, Rupees 19,980, is Rupees 11,780 more than that of the current year's budget, and is distributed thus—

	RS.
Water-supply	13,560
Village-sites	2,200
Scavengering	4,220

68. The only point which requires notice in the provision for Choultries is the reduction of the "Feeding" allowance in the Malliam Choultry from Rupees 850 to Rupees 340. The Board will be glad to be informed how this has been managed.

69. The public bungalows should be shown in Statement IV.-A.

70. The contribution to the Mayaveram Dispensary has been increased from Rupees 300 to Rupees 600, and a disp[illegible] being entitled to share in the endowment of the Tranquebar Dispensary has thus be[illegible]

71. Grant III. is—

	Rs.
Endowment Fund	3,240
General Fund	28,790

72. Grant IV., Miscellaneous.—The contribution for Controlling Establishments at the Presidency is raised to Rupees 780.

73. For reasons stated in paragraph 42 *supra* the sum chargeable to the circle for the establishment in the Collector's office is Rupees 470.

74. Grant IV. is—

	Rs.
Road Fund	1,080
General Fund	640
Total...	1,720

75. The following is an Abstract of the Budget:—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund...	1,30,250	Grant I. ... Road Fund		1,27,210	
Endowment Fund ...	6,550	General Fund... ...		4,480	
General Fund	70,060				1,31,690
		Grant II.... General Fund... ...		...	10,340
		Grant III.. Endowment Fund ...		3,240	
		General Fund... ...		28,790	
					32,030
		Grant IV... Road Fund		1,080	
		General Fund... ...		640	
					1,720
					1,75,780
		General Reserve		...	4,690
		Balances.			
		Road Fund	1,960		
		Endowment Fund	3,310		
		General Fund...	21,130		
				...	26,400
Total...	2,06,860	Total...		...	2,06,860

76. The President will report whether he expects to be able to utilize the large balance of the General Fund which is left unappropriated, and if so how?

(A true Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department, 27th March 1874.

No. 240. Order thereon, 27th March 1874, No. 515.

The Budget Estimates of the Tanjore Local Fund Board for 1874-75 and for the current year are compared below:—

Receipts.	1873-74. Rs.	1874-75. Rs.
Balance brought forward ...	41,490	35,630
Allotments from General Revenue—		
Provincial Funds ...	12,370	12,370
Special Funds	13,050	15,850
Cess on land	1,21,000	1,26,000
Fees in Schools	...	600
Contribution from other Circles, &c., for Inspection	650	530
Receipts from Endowments, &c.	1,41,480	1,59,650
Miscellaneous...	2,150	1,600
Total ...	3,32,190	3,52,230

Charges.	1873-74. Rs.	1874-75. Rs.
Grant I.		
New Works—		
Communications ...	31,090	15,660
Buildings		1,100
Miscellaneous... ...	4,000	3,500
Repairs—		
Communications ...	58,880	67,820
Buildings	6,150	7,300
Public Works Establishment	23,470	20,870
Road Fund Reserve ...	12,820	11,030
Other items	6,420	7,010
Grant II.—		
Inspection...	3,520	1,170
Local Fund Schools ...	...	5,300
Chuttrums Schools ...	5,600	5,250
Grants-in-aid	5,800	4,390
Other items	1,000	620
Grant III.—		
Hospitals and Dispensaries	...	1,720
Vaccination	2,070	2,690
Sanitary Establishment	4,150	6,600
Choultries...	1,30,610	1,40,930
Miscellaneous	3,140	5,990
Grant IV.—		
Controlling Establishment, &c.	1,670	2,980
General Reserve	2,110	4,670
Balance	29,690	35,630
Total ...	3,32,190	3,52,230

2. As the opening balance of the current year was Rupees 24,010 in excess of the estimate, the absence of any information regarding the method in which that for 1874-75 has been calculated precludes the Government from expressing any opinion on the anticipated diminution in the surplus. The increase under "Cess on land" and under "Endowments" is satisfactorily explained, and the other items on receipts side of the budget call for no special remark.

3. The action of the Board of Revenue of inserting an allotment of Rupees 10,000 towards the completion of Road No. 57 is approved. The increase in the provision for repairs is very large, but with the difficulty of procuring metal in the Tanjore District there seems no ground to question the validity of the District Engineer's opinion that the previous allotments were insufficient.

4. The estimated cost of the twenty new schools which the Local Fund Board propose to establish is moderate, and the scale, though small, will probably suffice to meet all the legitimate requirements of an elementary school. The recommendations of the Board of Revenue regarding the terms on which these establishments should be sanctioned seem judicious, but the opinion of the Director of Public Instruction is desired. In the meantime these conditions must be strictly observed by the Local Board. Sanction is also now accorded for the continuance of the school at Chakkarapully established in October 1872. The increase made by the Board of Revenue to the allotment for Result Grants seems judicious, as nothing is more to be deprecated than the failures to meet claims under this head which have recently been reported in more than one locality.

5. As the Board of Revenue have called for a report regarding the utilization of unallotted balances, the Government refrain for the present from making any reduction in the budgeted grant from Provincial funds until the Budgets of all Local Fund Circles have been placed before them.

6.

NEGAPATAM.

Receipts.	1873-74. Rs.	1874-75. Rs.
Balance brought forward.	34,780	47,210
Allotments from General Revenue—		
Provincial Funds ...	13,160	13,160
Special Funds	15,100	15,650
Cess on land	1,23,000	1,23,000
Fees in Schools	...	600
Contribution from other Circles	450	250
Receipts from Endowments, &c.	4,120	3,940
Miscellaneous	2,100	3,050
Total ...	1,92,660	2,06,860

Charges.	1873-74. Rs.	1874-75. Rs.
Grant I.		
New Works—		
Communications ...	53,100	43,000
Miscellaneous	4,000	4,430
Repairs—		
Communications ...	38,400	42,370
Cost of General Establishment	23,860	21,340
Road Fund Reserve ...	14,740	10,890
Other items	7,380	9,660
Grant II.—		
Inspection	2,720	1,170
Local Fund Schools ...	...	5,000
Grants-in-aid	5,500	3,420
Miscellaneous	750	750
Grant III.—		
Hospitals	5,320	5,540
Vaccination	1,440	2,350
Sanitary Establishment.	8,200	19,980
Choultries	2,090	1,840
Miscellaneous	2,030	2,320
Grant IV.—		
Establishment	1,310	1,720
General Reserve	670	4,680
Balance	21,150	26,400
Total ...	1,92,660	2,06,860

7. The remarks made above regarding the opening and closing balances and the grant from Provincial funds apply to the Negapatam Circle also. The estimates of receipts call for no special notice in detail. The remarks of the Board of Revenue regarding the want of foresight displayed in the entry of so many unsanctioned works in Statement II.-A, Part I., have the full concurrence of Government, and though the allotments will not be interfered with for the present, a preference will be given to sanctioned works in other circles at the time of making any redistribution of the Provincial grants which may hereafter be found necessary. As the President states that a special communication will be made regarding the contribution for roads to the Negapatam Municipality, the entry will be allowed to stand for the present. The establishment of the twenty new schools budgeted for is sanctioned as recommended by the Board of Revenue on the conditions proposed by them for the Tanjore Circle, and the increase made to the allotment for Results Grants is approved. An increase of Rupees 780 in the allotment for Dispensaries will be required to meet the salaries of the passed Hospital Apprentices. The Government observe with satisfaction that the dispute between the Local Fund Board and the Mayaveram Municipality, regarding the funded capital of the Dispensary, has at length been satisfactorily settled.

7. Subject to the above remarks, the Budgets of the Circles are passed as submitted by the Board of Revenue.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Local Fund Boards, Tanjore.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner for Madras.
,, Accountant-General.
,, President of the Municipal Commission, Tanjore District.

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
LOCAL FUND BOARDS,
Tanjore.

&c., &c., &c.

Dated March, 27th.

Recd. Encl.

G.O., 27th March 1874, No. 515.

MARCH.
Nos. 237—240.

Tanjore and Negapatam Circles.—The Budget Estimates of these Circles for 1874-75, reviewed.

Pari: 7 March 1873. Nos 55-56
" -14 January 1874 - - 68-67 M.S.
" -13 June 1873 — " — 115-16.
" -17 February 1874 - - 132-33.
" -17 September 1873 - - 46-48 "
" -9 January 1874 - - - 53-54.
" -29 October 1873 — - 239-40.
" -30 July 1869 — 671-72. Rev.

Proc. 27th March 1874
Fin. 1874. Sept.

Board of Revenue.

MADRAS.

PROCEEDINGS, 26TH FEBRUARY 1874, No. 435.

Dept. 27 Feb. 1874.
Encl. "
No. 461

Received 2nd March 1874

FEBRUARY.

No. 435.

Local Fund Budget Estimates—of Tanjor and Negapatam Circles for 1874-75 reviewed and submitted to Government.—President Local Fund Boards, to report regarding utilization of large unallotted balances.

C 11/3.
R 13/3.

No. 237.

15

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~

Proceedings of the Board of Revenue dated 26th February 1874

No. 435.

Minute by the Hon. D. Robertson, C.S.I., 9/16 March 1874
do — Rt. Hon. the President. 9/25 — " — "
Order thereon 27 March 74 Do. 575

The Budget estimates of the Tanjore Local Fund Board for 1874-75 and for the current year are compared below.

11/24/3
Ind 13/3

Seen 16/3. Dept
Vide minute

Receipts

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance brought forward	41490	35630	Grant I		
Allotments from general revenues			New works		
Provincial Funds	12370	12370	communications	31090	15860
Special Funds	13050	15850	Buildings — "		1100
Cess on land	121000	126000	Miscellaneous	4000	3500
Fees in schools	"	600	Repairs		
Contr.ns from other sources for Susp.ns	650	530	Communications	58880	67820
Receipts from Endowments &c	3141480	159650	Buildings —	6160	7300
Miscellaneous	2150	1660	Public Works &c	23470	20870
			Road Fd. reserve	12870	11030
			other items	6420	7010
			Grant II		
			Inspection —	3620	1170
			Local Fds. schools	"	5300
			Chattrum schools	5600	5250
			Grants-in-aid	5800	4390
			other items	1000	620
			Grant III		
			Hospitals & Disps.	"	1720
			Vaccination	2070	2690
			Sanitary establt.	4150	6600
			Charitries —	130610	140930
			Miscellaneous	3140	5990
			Grant IV		
			Controlling establt. & cs.	1670	2980
			General reserve	2110	4670
			Balance —	29690	35630
Total	332190	352230	Total	332190	352230

As the opening balance of the current year was Rs 24110 in excess of the estimate, the absence of any information regarding the method in which that for 1874-75 has been calculated precludes the Govt from expressing any ~~satisfaction~~ at the anticipated diminution in the surplus. The increase under "Cess on land" and under "Endowments" is satisfactorily explained and the other items on receipts side of the budget call for no special remark.

The action of the Board of Revenue of inserting an allotment of Rs 10,00 towards the completion of Road No 57, is approved. The increase in

Revision on

As

+ of Rs 23020 ... Government should not consult the General Committee ...

in the provision for repairs is very large but with the difficulty of procuring metal in the Sanjose district, there seems no ground to challenge the validity of the District Engineer's opinion that the previous allotments were insufficient.

The estimated cost of the twenty new schools which the Local Fund Board propose to establish, is moderate and the scale though small, will probably suffice to meet all the legitimate requirements of an elementary school. The recommendations of the Board of Revenue regarding the terms on which these establishments should be sanctioned, ~~appear to me~~ seem judicious but the opinion of the Director of Public Instruction is desired. In the mean-

while the Board of Revenue ~~recommend~~ sanction is also now accorded for the continuance of the Mahomedan school at Chakkarapully established in October 1872. The increase made by the Board of Revenue to the allotment for Result Grants, seems judicious, as nothing is more to be deprecated than the failures to meet claims under this head which have recently been reported in more than one locality.

As the Board of Revenue have called for a report regarding the utilization of unallotted balances, the Govt. refrain for the present from making any reduction in the budgetted grant from

time these conditions ~~must be strictly observed by the Local Board~~

Full out. It is not relished by Mahomedans if the boys are Hindus.

Ist

Primarily Local Fund circle and Municipalities for instances

2nd

This circle could bear a small reduction in the provincial grant but as the existing grant is but a small one and was originally given as a contribution towards the heavy establishment charges, it seems better to wait until the wants of other circles can be supplied from provincial funds for the grant has been depicted as retained

I objected this para & arrangement vide minute 10/3. 1873

It is a beginning to all events

WT

from Provincial funds
until the budgets of all
local fund circles have
been placed before them.

Negapatam

Receipts	1873-74	1874-75
Balance brought forward	34730	47210
Allotments from Genl revenue		
Provincial Funds	13160	13160
Special Funds	15100	15650
Fees on land	123000	123000
Fees in schools	"	600
Contributions from other circles	450	250
Receipts from endowments &c	4120	3940
Miscellaneous	2100	3050
Total	192660	206860

Charges	1873-74	1874-75
Grant I		
New Works		
Communications	53100	43000
Miscellaneous	4000	4430
Repairs		
Communications	38400	42370
Cost of genl establt	23860	21340
Road Fd reserve	11740	10870
other items —	7380	9660
Grant II		
Inspection —	2720	1170
Local Fd schools	"	5000
Grants in aid	5500	3620
Miscellaneous	750	750
Grant III		
Hospitals —	5320	5540
Vaccination —	1440	2350
Sanitary establt	8200	19980
Chaultries —	2090	1840
Miscellaneous	2030	2320
Grant IV Establt	1310	1720
General reserve	670	4630
Balance —	21150	26400
Total	192660	206860

The remarks made above regarding the opening and closing balances and the grant from Provincial funds apply to the Negapatam circle also. The estimates of receipts call for no special notice in detail. The remarks of the Board of Revenue regarding the want of foresight displayed in the entry of so many unsanctioned works in Statement III A part 2, have the full concurrence of Govt, and though the allotments will not be interfered with for the present a preference will be given to sanctioned works in other circles at the time of making any redistribution of the Provincial grants which

which may hereafter be found necessary. As the President states that a special communication will be made regarding the contributions for roads to the Negapatam Municipality, the entry will be allowed to stand for the present. The establishment of the twenty new schools budgetted for, is sanctioned as recommended by the Board of Revenue on the conditions proposed by them for the Tanjore Circle and the increase made to the allotment for Results granted, is approved. An increase of Rs 750 in the allotment for Dispensaries will be required to meet the salaries of the passed Hospital

5 230

Hospital Apprentices. The Govt observe with satisfaction that the dispute between the Local Fund Board and the Mayaveram Municipality regarding the funded capital of the dispensary, has at length been satisfactorily settled.

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

105/210

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To the Pres.t Local Fund Bd.r, Tanjore. 6
The Board of Revenue 14
" Revenue Department 11
" Accountant General 6
" Public Works Departt 21
" Surgeon General
Ind. Med. Department 6
" Director Public Instr.n 7
" Sanitary Commissioner 6
" President Muni.l Comm.rs
Tanjore Distt 6

Tanjore

	1875-76	1876-77
	50	50
Receipts	180	130
Expenditure & Repairs	110	80
Net Expenditure	60	50

Negapatam

	1875-76	1876-77
Receipts	250	200
Expenditure	310	270
Net Expenditure	60	70

The apparent increase of outlay at Public Dispensaries readmitted in the Budgets of both Circles - by direction Rs 16/7. be noticed -

Govt. of {1874} Madras.

Financial

To

The Presd.t L. J. Bd.s Tanjore

for

Dated Mar. 27 }
Recd. } 1874, No. 575

Nos. 237. 240.

Tanjore & Kezapatam Circles. The Budget Ests. of these Circles for 1874-75, reviewed.

2-12-12 BM

MADRAS RECORD OFFICE.

Government Records.

Financial Department.

G. O. (Printed).

Dated 27-3-1874

No. 515

Govt-21/3. 1224/8