M.R.O. 1—77,000—8-6-37.

(1) Number of pages 98

(2) Date of repair 17-5-40

(3) Initials of the Reforencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 542. Press Mis.

8-11.

Dated 1-4- 1894.

23/24

Not to be folded or roughly handled

C.J.K.

Proceedings of the Madras Government, Financial Department,
1st April 1874.

No. 8. Read the following Proceedings of the Board of Revenue, dated 5th February 1874, No. 299 :—

Read the following letters:—

From the President, Local Fund Board, Coimbatore Circle, dated 13th December 1873, No. 51.

ABSTRACT.—Forwarding the Budget of Coimbatore Local Fund Circle for 1874-75.

From the Sanitary Commissioner, dated 29th January 1874, No. 77.

ABSTRACT.—Submitting remarks on the Budget-estimate of Coimbatore Circle for 1874-75.

THE Local Fund Budget-estimate of the Coimbatore Circle for 1874-75 will be submitted to Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 2,40,340, as shown below:—

	RS.
1. Balances	2,100
2. Allotments from General Revenue...	31,090
3. Rates and Taxes	1,97,440
4. Fees in schools, etc.	30
5 Contributions, etc.	200
6. Endowments, etc.	6,110
7. Miscellaneous	3,370
Total...	2,40,340

3. No account is given of the manner in which the balances were calculated, but the budget has been carefully prepared all through, and the Board think the calculation may be accepted.

4. The current year's grants from Provincial Funds for roads and schools are repeated.

5. The land-cess is estimated at Rupees 1,91,800, which is calculated with reference to the actuals of 1872-73.

6. A sum of Rupees 5,600 is entered against tolls. This sum is Rupees 5,760 less than the current year's estimate. The decrease is due partly to the transfer of the Cauvery bridge toll at Bhowany to the Salem District, and partly to the omission of the toll-gate at Toodyaloor. The Local Fund Board propose to abolish the latter from the 1st April 1874, as the opening of the branch railway has removed the necessity for special expenditure in keeping up of the old Metapolliem road. The Board think this should be allowed.

7. Rupees 420 appears in the current year's budget as contribution from the Nilgiri Circle for the purposes noted in the margin ; but these items do not appear in the budget under review, because arrangements have been made by the Superintendent-General for getting the vaccination on the Nilgiris inspected by the medical officers in charge of Civil dispensaries, and because the Local Fund has been relieved from charges on account of Deputy-Inspectors of Schools.

	RS.
For Inspection...	300
,, Vaccination	120
Total...	420

8. The receipts are thus—

	Rs.
Road Fund	1,61,850
Endowment Fund	7,110
General Fund...	71,380
Total...	2,40,340

9. Statement I.-B., Expenditure.—The total proposed expenditure amounts to Rupees 2,35,640 as follows:—

	Rs.
Grant I.	1,95,590
Do. II.	18,880
Do. III.	17,970
Do. IV.	3,200
Total...	2,35,640

10. Grant I., Public Works Statement II., Road Fund Receipts and Expenditure.—The Circle Board propose to appropriate Rupees 23,000 from the one-third land-cess to the Road Fund. An appropriation is obviously necessary, because the cost of the repairs alone (including establishment and tools and plant), although they have been estimated with economy, is some Rupees 5,000 more than the two-thirds land-cess and tolls. The want of new roads in the district is urgent, and the Board do not think less than Rupees 17,070 should be assigned on this account. Rupees 23,000 can be spared from the General Fund without trenching on the large reserve which will be available for extending education.

11. Rupees 5,600, or Rupees 1,030 more than is provided in the current year's budget, is assigned for the petty establishment. This excess is owi ng to the entertainment of the additional Overseer and Lascar, sanctioned for the Collegal Range in G. O., Financial Department, dated 9th May 1873, No. 616.

12. The cost of Public Works Department supervision, at 25 per cent. on the proposed expenditure by that department, will be Rupees 29,710.

13. The Road Fund share of the cost of general management should be Rupees 2,470.

14. The allotment for tools and plant should be Rupees 1,260. The Road Fund reserve should be Rupees 18,470.

15. Thus the Road Fund expenditure will be Rupees 1,84,040, leaving a balance of Rupees 810.

16. Statement II.-A, Part I., New Works.—Statement II.-A, Part I., contains three roads, all in progress, with an aggregate allotment of Rupees 17,070, and an assignment of Rupees 2,760 for chuttrums from the Endowment Fund. There is no necessity to transfer the latter amount to the General Fund of the Circle as proposed by the President, and, therefore, the necessary alteration has been made in the budget.

17. Part II., Repairs.—Part II. comprises twenty-seven items, with a total assignment of Rupees 1,09,360, which provides for the maintenance of 1,343 miles of road. Some of the grants have been reduced and some raised for reasons carefully detailed in the President's letter, but the total is Rupees 500 less than that of the current year. All the roads mentioned in the current

year's budget are provided for, and two short roads are entered for the first time. Under the head "Sanitary and Miscellaneous" a provision of Rupees 8,000 is made for repairing chuttrums, bungalows, market-sheds, and for maintaining avenues.

18. The following items under Grant I. have to be altered :—

	Rs.
Cost of General Establishment, Public Works Department.	31,650
Tools and Plant	1,370
Road Fund Reserve	18,470

19. Grant I. is thus :—

	Rs.
Road Fund	1,81,570
Endowment Fund	2,760
General Fund	10,050
Total...	1,94,380

20. Grant II., Education.—Rupees 220 are entered against "Miscellaneous," under Local Fund Schools. Of this sum, Rupees 50 should be transferred to the head of Servants. The number of scholars and the state of education at the Konghiem school should be reported, and sanction obtained for employing a third master at a cost of Rupees 150 and two servants at a cost of Rupees 50.

21. The two salary-grant schools at Periah Agraharum and Kattoor Tiroomallay Naikenpolliem have been closed, or rather made results grant schools.

22. Grant II. is Rupees 18,880 payable from the General Fund.

23. Grant III., Sanitation.—Grant III. consists of—

	Rs.
Hospitals and Dispensaries	7,110
Vaccination	3,000
Sanitation	3,000
Markets	550
Choultries	3,090
Bungalow Establishment	220
Miscellaneous	1,000
Total...	17,970

24. The first item (Rupees 7,110), which is Rupees 1,610 in excess of the current year's provision, provides for three dispensaries. The increase is due chiefly to the increased provision made for medical officers with reference to recent orders of Government. Of this sum, Rs. 1,260 is paid from the endowment of the Pollachy Dispensary.

25. The particulars of the second item (Vaccine Establishment) are given in paragraph 11 of the President's letter. The allotment (Rupees 3,000) is the same as that in the current year's budget. The Superintendent of Vaccination has urged the Local Fund Board to increase their staff of vaccinators, but the Board believe that far more is done in this way in Coimbatore than in any other Circle, and agree with the Local Fund Board in thinking there is no need for increasing the establishment at present.

26. Rupees 3,000, or Rupees 2,400 less than the current year's provision, is allotted for sanitation, and is distributed thus :—

	RS.
Improvement of Water-supply	500
Do. of Village-sites	1,340
Scavengering	1,160
Total...	3,000

27. The charges in the endowed chuttrums are estimated at Rupees 3,090, which is Rs. 1,600 less than the current year's provision, the establishment having been greatly reduced.

28. Grant III. is—

	RS.
Endowment Fund	4,350
General Fund...	13,620

29. Grant IV., Miscellaneous.—The allotment for the first item under this grant is raised to Rupees 1,000.

30. The general reserve should be Rupees 4,740.

31. An abstract of the budget is as follows :—

Receipts.			Charges.				
		RS.			RS.	RS.	
Road Fund...		1,01,850	Grant I. ...	Road Fund	1,81,570		
Endowment Fund ...		7,110		Endowment Fund ...	2,760		
General Fund		71,380		General Fund ...	10,050		
						1,94,380	
Road Fund.			Grant II....	General Fund... ...	...	18,880	
Receipts...	1,61,850		Grant III...	Endowment Fund ...	4,350		
Appropriation ...	23,000			General Fund ...	13,620		
						17,970	
Total ..	1,84,850		Grant IV ...	Road Fund	2,470		
				General Fund ...	740		
						3,210	
						2,34,440	
			General Reserve		...	4,740	
			Balances.				
			Road Fund	810			
			General Fund...	350			
					...	1,160	
Total...		2,40,340		Total...	...	2,40,340	

32. The Contingent Supplemental Budget, received with the letter recorded above, must be returned to the President to be re-submitted when funds are available. It would be inconsistent with the Budget system to sanction allotments of funds which are not shown to be available but which may possibly become so during the year. The Board hope that the delays of which the President complains can be avoided in future.

(A rue Extract.)

(Signed) J. GROSE,
Secretary.

No. 9. Minute by the Hon. W. ROBINSON, C.S.I., dated 18th March 1874.

As the adoption of any programme—financial or administrative—in substitution of that provided by law but virtually abandoned, is deferred, I fear that we cannot help allowing Local Fund Boards to elect even this system of Results Grants as the basis of their educational efforts in districts where the Board are so inclined. But I submit that *approval* of Government should for the present be withheld.

2. There is much to be said in favour of the system as a method of rewarding and encouraging special success in combination with a sound educational system ; but as the basis of such a system—whether financial or educational—I venture to think that it is unsound and must prove disappointing. Even on the small scale in operation, the system, I fear, is leading to much embarrassment. I for one think that approval should be withheld.

3. As a permanent system it clearly cannot reach far in any district. For instance looking at the district under consideration, I find that the one-third Land-cess amounts in Coimbatore to about 66,000 Rupees, of which probably 35,000 pertain to Education, the rest to Public health, &c. The population of the district—1,763,000 persons—comprises from 275,000 to 300,000 children of a school-going age. Suppose that for the present we deduct all girls and one-half of the boys as not likely to seek education, there remain upwards of 70,000 children whose education should at once be aimed at in earnest in any local arrangement which the Government is asked to approve of. It is not easy to say what—under the Result Grants system—is the cost per head of getting a smattering of reading, &c., in the haphazard way which must characterize it. It is stated by some to be as high as Rupees 6, but even at one-half this rate, any portion of the income, which will be available—after other educational purposes are met—for Results Grants must fail to provide for any reasonable portion of even this reduced number. I, therefore, believe that the system must prove a broken reed even from an economical point of view.

4. As the basis of a system of popular education—abused as it is and must, I fear, increasingly become in this country—the disadvantages of the method far preponderate over any apparent convenience. Without I believe extending the advantages of instruction to any new classes, it tends to bring those already provided for by their parents more or less entirely on the taxation, and fails to provide for its equitable distribution. It does, I fear, little or nothing—beyond adding a few temporary adventurers to the Educational Staff—to raise the character of the teachers or learners, and I scarcely doubt that the grant is taken up almost exclusively by what may be termed Town Schools in large and wealthy villages to the detriment of the rural village population—who are really the rate-payers from whom the income is raised. This point requires fuller examination.

5. There are 1575 large villages—each containing on an average 1120 inhabitants (some 180 children of a school-going age)—in Coimbatore, for which this Budget makes no adequate provision.

6. I venture to think that the Government should not accord approval to any proposals which do not provide liberally for the establishment of Normal Schools as a matter of first importance in starting a system of national education.

7. On the whole I venture to submit that no further delay should be allowed in bringing under deliberate and full discussion the recent despatch of His Grace

the Secretary of State, in which he practically requires that some adequate provision be made for meeting the difficulties created by setting aside the ways and means provided for popular education by the Local Fund Act. I venture to suggest that it were well to decide, at a very early date, on some programme of popular education for the guidance of the Educational Department and local authorities.

(Signed) W. ROBINSON.

No. 10. MINUTE by the Right Hon. the PRESIDENT, dated 23rd March 1874.

Respecting this question of a "Programme" for elementary education, I have written a minute upon an application for special grant to meet certain results payment in Mangalore, which I infer from these remarks of my honourable colleague that he has not seen. To that minute I must now beg to refer. I have proposed no "Programme" myself for an extended scheme of popular education, because the action of my honourable colleagues has hitherto frustrated my attempts to obtain any considerable funds for that purpose, in other words have rendered any extended scheme of popular education for the present impossible.

2. If the Hon. Mr. Robinson is prepared with a programme for extensive elementary education, he is (I presume) prepared with means to pay for it. I can only say that I will give my very best attention to any such proposal. For my own part, I am aware of no other mode of meeting the expense of any wide scheme of popular instruction (apart from increased taxation, to which I shall give my most determined opposition,) except those which I have suggested.

(Signed) HOBART.

No. 11. ORDER THEREON, 1st April 1874, No. 542.

The Budget Estimates of the Coimbatore Local Fund Circle for 1874-75 are compared below with those for the current year :—

RECEIPTS.

	1873-74. RS.	1874-75. RS.
Balance brought forward.	3,830	2,100
Allotments from General Revenue.		
Provincial Funds—		
For Roads	20,240	20,240
,, Schools	1,650	1,650
Special Funds	7,650	9,200
Cess on Land	1,92,790	1,91,800
Tolls	11,400	5,640
School Fees	30	30
Contribution from other Circles, &c.	820	200
Receipts from Endowments	6,110	6,110
Miscellaneous...	2,740	3,370
Total ...	2,47,260	2,40,340

CHARGES.

	1873-74. RS.	1874-75. RS.
Grant I.		
New Works—		
Communications ...	18,800	17,070
Buildings...	1,450	2,760
Repairs—		
Communications ...	1,09,860	1,09,360
Buildings	6,400	7,000
Miscellaneous	1,000	1,000
Cost of General Public Works Establishment	33,820	31,650
Road Fund Reserve ...	18,700	18,470
Other items	6,050	7,070
Grant II.—		
Inspection	6,700	3,030
Local Fund Schools ...	1,680	1,030
Salary Grants	320	...
Results Grants	13,800	14,020
Miscellaneous	...	800
Grant III.—		
Hospitals	5,500	7,110
Vaccination	3,000	3,000
Sanitary Establishment.	5,400	3,000
Miscellaneous	6,360	4,860
Grant IV.—		
Establishment	3,200	3,210
General Reserve	...	4,740
Balance	5,220	1,160
Total ...	2,47,260	2,40,340

2. The Government agree with the Board of Revenue in considering that the Budget has been prepared so carefully throughout, that the opening balance shown may be accepted, although the method of calculation has not been explained. The Provincial grants may remain as entered, subject to modification hereafter if necessary. The explanation of the decrease in the income from Tolls is satisfactory, and the discontinuance of the toll on the Mettapollium road is approved now that the heavy traffic has been transferred to the Railway.

3. As the lowest maintenance grants for roads consistent with efficiency together with the share of the cost of establishment, &c., are in excess of the two-thirds Land-cess and Tolls, and three important new works are actually in progress, the Government see no alternative but to permit, for this one year only, the proposed transfer of Rupees 23,000 from the one-third Land-cess, no funds being available for an increased Provincial grant. It is observed, also, that the transfer will not unduly hamper operations in connexion with the more legitimate objects of General Fund expenditure. The provision of Rupees 14,020 for Results Grants may stand for the present, but a further allotment must be made in the event of its appearing probable that the schools in the circle will qualify for a larger amount. The discontinuance of Salary Grants to two schools in favour of the Result Grants system is approved. The provision of Rupees 1,200 for a passed Hospital Apprentice, for each of the Dispensaries of Caroor and Dharapuram, is in excess of the ordinary requirement, the pay and allowances of an officer of that grade being only Rupees 900 per annum. The resolution of the Local Fund Board to make no addition to the Vaccination Establishment, which has already worked well, appears to be right under the circumstances. An allotment of Rupees 500 for the improvement of the water-supply throughout the District of Coimbatore is absurdly inadequate, as in fact are the whole of the allotments under "Sanitary Establishments and cleansing of Tanks and Wells," and the Government desire that a Supplemental Budget may be submitted, utilizing at least a portion of the General Fund reserve for this purpose.

4. Subject to the above remarks the Budget is passed as submitted by the Board of Revenue.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Coimbatore,
&c., &c., &c.

Dated April, 1st.
Read.
Encl.

G.O., 1st April 1874, No. 542.

APRIL.
Nos. 8—11.

Coimbatore Circle.—The Budget Estimate of this Circle for 1874-75 revie wed and passed.

M

9 4

No 9

Minute.

As the adoption of any programme - financial or administrative - in substitution of that provided by Law but virtually abandoned, is deferred. I fear that we cannot help allowing Local Fund Boards to elect Even this System of results-grants as the basis of their Educational Efforts in Districts where the Boards are so inclined. But I submit that the approval of Government should for the present be withheld.

There is much to be said in favour of the

the System as a matter of rewarding & encouraging Special Classes in Combination with a Sound Educational System - but as the basis of such a System, - whether financial or Educational -, I venture to think that it is unsound and most prone to disappointing. Even on the Small Scale in operation the System, I fear, is leading much Embarrassment. I for one think that approval should be withheld.

As a permanent System it clearly cannot reach far in any District. For instance looking at the District under consideration, I find that

that the one-third Land-cess amounts in Coimbatore to about 66,000 Rs, of which probably 36000 pertain to Education in the population of the district - 1,763,000 persons - Comprises from 270,000 to 300,000 Children of a School-going age. Suppose that for the present we deduct all girls and one-half of the boys as not likely to seek Education, there remains upwards of 70,000 Children whose Education should at once be aimed at in Earnest in any local arrangement which the Government is asked to approve of. It is not easy to say what under the Result-grants System is the cost per head of getting a Scattering

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As the basis of a System of Popular Education – abused as it is and must, I fear, increasingly become in this country, the disadvantages of the method for dependent over an apparent convenience. Without I believe intending the advantages of instruction by any new classes, it tends to bring those already provided for by their parents more or less entirely in the taxation and fails to provide for its Equitable distribution. It does, I fear, little or nothing – beyond adding a few temporary adventures to the Educational Staff – to raise the character of the teachers or learners, and I scarcely doubt that the grant is taken up almost exclusively by what may be termed in Lower Schools, to the detriment of the rural village population – who are

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There are 1575 larger villages - Each Containing on an average 1120 inhabitants - (some 180 Children of a School-going age) - in Coimbatore, for which this Budget makes no adequate provision.

I venture to think that the Government should not accord its approval to any proposals which do not provide liberally for the Establishment of Normal Schools as a matter of first importance in starting a System of National Education.

On the whole I venture to submit that no further delay should be allowed in bringing under deliberate and full discussion the recent Despatch of His Grace the Secretary of State in which he practically requires that some adequate provision be made for meeting the difficulty created by setting aside the ways & means provided for Popular Education by the Local Fund Act.

I venture to suggest that it were to decide at a very early date on some programme of Popular Education for the guidance of the Educational Department and local Authorities.

1873 J. Robertson

Acknowledged 21/11

No 10

Respecting the Repeal of the Cess for Education.

I have written a Minute upon a recent Local (or Municipal) Budget - which I offer for your consideration if you should

Revenue Department

8

Proceedings of the Board of Revenue
Dated 5th February 1874. No 339

Read the following letters

From the President Local =
Fund Board Coimbatore
circle dated 13th December 1873
No. 51.

— Do — the Sanitary Com =
= missioner dated 29th January
1874 No. 77.

The Local Fund
Budget estimate of the
Coimbatore circle for 1874-75
will be submitted to Govern =
= ment.

Statement A
Revenues &
Receipts

2. The total Local Fund
assets — — of the year
are estimated at Rupees 2,40,340
as

Collector that he has
not yet — I do not think I cannot say
I have suspended no
"Rapaum" yet for [illegible] 542-7
can entertain [illegible]
popular education [illegible]
the action of the Collectors
has practically [illegible]
to a Native, [illegible]
[illegible] with
received per last post.

If the hon'ble Robinson
is prepared with a
programme for elementary
education, he is (I presume)
prepared with means to
carry for it. I can only say
that I will give my best

determined opposition
began except when absent.
I have suspected.
Madras 23/3/74

attention to any need
perfected. For my
part, I can answer
of no step made
of meeting the any diffi =
expense of popular
education of Inspection
institution (apart
from increased taxation)
to which I should
give my assent

as shewn below:-

	Rs.
1. Balances	2,100
2. Allotments from General Revenue	31,090
3. Rates and Taxes	1,97,440
4. Fees in Schools &c	30
5. Contributions &c	200
6. Endowments &c	6,110
7. Miscellaneous	3,370
Total	2,40,340

3. No account is given of the manner in which the Balances were calculated, but the Budget has been carefully prepared all through and the Board think the calculations may be accepted.

4. The current year's grants from

from Provincial Funds for roads and Schools are re-peated.

5. The Land Cess is estimated at Rupees 1,91,800, which is calculated with reference to the actuals of 1872-73.

6. A sum of Rupees 5,600 is entered against tolls. This sum is Rupees 5,760 less than the current year's estimate. The decrease is due partly to the transfer of the Cauvery Bridge Toll at Bhowany to the Salem District and partly to the omission of the toll gate at Sooryalore. The Local Fund Board propose to abolish the latter from the 1st April 1874

1874 as the opening of the branch Railway has re= =moved the necessity for special expenditure in keeping up of the old Metaporliem road. The Board think this should be allowed.

7. Rupees 420 appears in the current year's budget as contribution from the Nilgiri Circle for the purposes noted in the margin but these items do not appear in the budget under review because arrangements have been made by the Superin= =tendent General for getting the Vaccination on

For Inspection Tent 300
" Vaccination 120
420

should be assigned on this account. Rupees 2,000 can be spared from the General Fund without trenching on the large Re= =serve which will be available for extending education.

11. Rupees 6,600 or Rupees 1,030 more than is provided in the current year's budget is assigned for the Petty establishment. This excess is owing to the entertainment of the additional Overseer and Lascar sanctioned for the Coffee gal Range in Government order Finan= =cial Department dated 9th "

9th May 1873 No. 616.

12. The cost of Public Works Department Supervision at 25 per cent on the proposed expenditure by that Department will be Rupees 2,710.

13. The Road Fund share of the cost of General management should be Rupees 2,470.

14. The allotment for Tools and Plant should be Rupees 1,260. The Road Fund Recurring should be Rupees 18,470.

15. Thus the Road Fund expenditure will be Rupees 18,4040 leaving a balance of Rupees 810.

on the Nilgiris inspected by the medical officers in charge of Civil Dispensaries and because the Local Fund has been relieved from charges on account of Deputy Inspector of Schools.

8. The receipts are thus:—

	Rs
Road Fund —	161,850
Endowment — do —	7,110
General — do —	71,380
	240,340

Statement I B Expenditure

9. The total proposed expenditure amounts to Rupees 235,640 as follows:—

	Rs
Grant I —	195,590
Do II —	18,880
Do III —	17,970
Do IV —	3,200
Total	235,640

10 The

10. The circle Board pro=
=pose to appropiate=
Rupees 23,000 from the
one-third land cess to
the Road Fund. An ap=
=propriation is obviously
necessary because the cost
of the repairs alone (in=
=cluding establishment
and Tools and Plant)
although they have been
estimated with economy
is some Rupees 5000 more
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cess and tolls. The
want of new roads in
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and the Board do not
think less than Rs 17070
should

Grant I

Public Works
Statement II
Road Fund
Receipts & Expen=
=diture

Statement
II A
Part I
New Works

16. Statement II A Part I
contains three Roads all
in progress, with an ag=
=gregate allotment of
Rupees 17070, and an as=
assignment of Rupees 2760
for Chattrums from
the Endowment Fund.
There is no necessity to trans=
=fer the latter amount
to the General fund of the
circle as proposed by the
President and therefore
the necessary alteration
has been made in the
budget.

Part II
Repairs

17. Part II comprises 27 items
with a total assignment
of Rupees 109360 which pro=
=vides for the maintenance
of

of 1,343 miles of road. Some of the grants have been reduced and some raised for reasons carefully detailed in the President's letter, but the total is Rupees 500 less than that of the current year. All the roads mentioned in the current year's budget are provided for and two short roads are entered for the first time. Under the head "Sanitary and Miscellaneous" a provision of Rupees 8,000 is made for repairing Chuttrums, bungalows, market sheds and for maintaining avenues

18 The

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	Rs.
Cost of General Establishment P.W.D.	3,650
Tools and Plant	1,370
Road Fund Reserve	18,470

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	Rs.
Road Fund —	1,81,670
Endowment - do —	2,760
General — do —	10,050
	1,94,380

Grant II Education

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Honghiem

Kongikirum School should be reported and Sanction obtained for employing a third Master at a cost of Rupees 150 and 2 Ser=
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21. The two Salary grant Schools at Periah Agra=
=harum and Kattoar
=oomallay Kaichenpol=
=lium, have been closed or rather made Results Grant Schools.

22. Grant II is Rupees 18880 payable from the General Fund.

23. Grant III consists of

Grant III
Sanitation

of :-

	Rs.
Hospitals and Dispensa= =ries	7110
Vaccination	3000
Sanitation	3000
Markets	550
Chontries	3090
Bungalow Establishment	220
Miscellaneous	1000
	17970

24. The first item (Rupees 7110) which is Rupees 1610 in=
=excess of the current year's provision provides for 3 Dispensaries. The in=
=crease is due chiefly to the increased provision made for Medical Officers with reference to recent =
=orders of Government. Of this sum Rupees 1260 is paid from the Endowment of the Pollachy Dispensary.

26 Ld

25. The particulars of the second item (Vaccine Establishment) are given in para 11 of the President's letter. The allotment of Rupees 3,000 is the same as that in the current year's budget. The Superintendent of Vaccination has urged the Local Fund Board to increase their staff of Vaccinators, but the Board believe that far more is done in this way in Coimbatore than in any other circle, and agree with the Local Fund Board in thinking there is no need for increasing the

the establishment at present.

26. Rupees 3,000 or Rupees 2,400 less than the current year's provision is allotted for Sanitation and is distributed thus:-

	Rs.
Improvement of water Supply	500
—do— of Village Sites	1,340
Scavengering	1160
	3000

27. The Charges in the endowed Chuttrums are estimated at Rupees 3,090 which is Rupees 1,600 less than the current year's provision, the establishment having been greatly reduced.

28. Grant III is

	Rs.
Endowment Fund	4350
General — do —	13,620

29 The

29. The allotment for the first item under this Grant is raised to Rupees 1000.

Grant IV
Miscellaneous

30. The General Reserve should be Rupees 4,740.

31. An abstract of the budget is as follows:-

Receipts			Charges			
	Rs.				Rs.	Rs.
Road Fund	16,850	Grant I	Road Fund	15,570		
Endowment do	7,110		Endowment do	2,760		
General do	71,380		General do	10,050	194,380	
		Do II	General do	"	18,880	
Road Fund		Do III	Endowment do	4,350		
Receipts	16,850		General do	13,620	17,970	
Appropriation	23000	Do IV	Road do	2,470		
	184,850		General do	740	3210	
					234,440	
		General Reserve		"	4,740	
		Balances				
		Road Fund	810			
		General do	350	"	1160	
Total	240,340		Total		240,340	

32. The contingent Supplemental Budget received with the letter recorded above must be returned to the President to be re-submitted

re-submitted when funds are available. It would be inconsistent with the budget System to sanction allotments of funds which are not shewn to be available but which may possibly become so during the year. The Board hope that the delays of which the President complains can be avoided in future.

[True Extract]

J Grose
Secretary.

To The Chief Secretary to
Government
Financial Department
with original letters
and 2 original Enclosures.

Copy transmitted
Col. Bridges & Mr. Rickards

Rec'd Aug 1873. Nos 116-20. Pp. 5
——— 112-115
——— 17-5-[illegible] pp 46-48. Rd

Nil 1874 Sept
Read Sign of the Board
Secretary

Date 5th February 1874
Reports — " — "
Read — " —

No 542-

50-542

No 265.

Submitting to Government
orders with reference
to Local Fund
Budget Estimates
of the Coimbatore
Local Fund Circle
for 1874-75

Rec'd for 1874-75

M. S. —
C 25/2. C 13/5
R 28/3 12th.

361

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings

of the Board of Revenue

dated 5th February 1874.

Minute by the Hon'ble W. Robinson - Dd. 3/18 March 1874.
do — Rt. Hon. the President — 3/23 — " — " —

Order thereon 1st April 74 No. 542

The budget estimates
of the Coimbatore Local
Fund circle for 1874-75
are compared below
with those for the current
year.

See minute L. D.S.

D.D.
1877

Receipts

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance brought forward	3830	2100	Grant I		
Allotments from general revenue			New works		
Provincial Funds			Communications	18800	17070
For roads	20240	20240	Buildings	1450	2760
" schools	1650	1650	Repairs		
Special Funds	7650	9200	Communications	109860	109360
Cess on land	192790	191800	Buildings	6400	7000
Tolls	11400	5640	Miscellaneous	1000	1000
School fees	30	30	Cost of general P.W. establishment	33820	31650
Contributions from other Circles	820	200	Road Reserve	18700	18470
Receipts from endowments	6110	6110	other items	6060	7070
Miscellaneous	2740	3270	Grant II		
			Inspection	6700	3030
			Local Fd. Schools	1680	1030
			Salary grants	320	
			Result grants	13800	14020
			Miscellaneous	"	800
			Grant III	15800	15850
			Hospitals	5500	7110
			Vaccination	3000	3000
			Sanitary establt	5400	3000
			Miscellaneous	6360	4860
			Grant IV		
			Establishment	3200	3210
			General reserve	.	4740
			Balance	5220	1160
Total	247260	240340	Total	247260	240340

The Govt agree with the Board of Revenue in considering that the budget has been prepared so carefully throughout that the opening balance shown may be accepted, although the method of calculation has not been explained. The Provincial grants may remain as entered, subject to modification hereafter if necessary. The explanation of the decrease in the income from tolls is satisfactory and the discontinuance of the toll on the Mettapollium road is approved now that the heavy traffic has been transferred to the railway.

As the lowest maintenance grants for roads consistent with efficiency together with the share of the cost of establishments are in excess of two thirds

Sand

Land Cess and tolls and three important New works are actually in progress, the Govt. see no alternative but for this year only, to permit the proposed transfer of Rs 23000 from the ½ Land Cess, no funds being available for an increased Provincial grant. It is observed also that the transfer will unfavourably hamper operations in connection with the more legitimate objects of general fund expenditure. The provision of Rs 14020 for Results Grants may stand for the present, but a further allotment must be made in the event of its appearing probable that the schools in the circle will qualify for a larger amount. The discontinuance of salary grants to two schools in favour of the Results grants system

Note

as elementary education throughout the circle is at present only in its infancy it is presumed that grants should be paid to all schools that qualify, and there being no real necessity at present for limiting the funds to be devoted to the purpose such as exists in the case of Municipalities and was recognized in G.O. Dft. Lett 1873 No 1626. If

~~Abstract Statement of Receipts and Charges of Taxes established & collected as salaries of Schools for result grants — appointments &c. as the basis of their Work system of Payment~~

~~Madras Circle~~

~~past report — as to works now in the main adventurers for their temporary working of the Schools So suspected depart — daily consideration to be found due — much in arrear principal percentage interest upon to Coimbatore Circle pro — rata only to Coimbatore Circle pro — rata only to Coimbatore Circle pro rata of the Coimbatore Circle pro rata of the Coimbatore Circle pro rata of the

and walls" and the Govt desire that a supplemented budget may be submitted, utilizing at least a portion of the general fund reserved for this purpose.

Subject to the above remarks the budget is passed as submitted by the Board of Revenue.

pretext, as far as I can judge.

On the other hand we can not allow Emily Wade - under at present circumstances

Do these any increase pertaining Bungalow?

essential to the prosperity of the District to remain in order to save it be lost for a future emergency. The interests of the public might be far more injured by the [illegible] determination of them keep up a more rational & economical

No
2 " The Board of Revenue
3 " Revenue Department with Enclosures returned
8 " Accountant General
4 " Public Works Department
5 " Surgeon General
Judicial Department
6 " Director of Public Instruction
7 " Sanitary Commissioner
1 " Registrar Mercantile Marine
2 " Commissioner of Coombatore
Local Funds Department Coombatore

Educator -

I. Ol

18. 3.

Govt. of 187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.