M.R.O. 1—77,005—8-6-37.

(1) Number of pages 44.

(2) Date of repair 20.5.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No.	548	Press Mis.
21-24.		21-24
Dated	7 — 4 —	1874.

26/27

Not to be folded or roughly handled

6

Read the following papers :—

No. 21. Proceedings of the Board of Revenue, dated 12th December 1873, No. 2,587.

Read the following letters :—

From the Acting President of the Local Fund Boards, Madura, dated 10th October 1873, No. 124.

ABSTRACT.—Forwarding copy of Proceedings of the Madura Local Fund Board, No. 16, and requesting sanction for raising the pay of two Inspecting Schoolmasters now employed in, the Madura Circle and for appointing an additional Inspecting Schoolmaster.

———

From the same Officer, dated 10th October 1873, No. 125.

ABSTRACT.—Enclosing copy of the Proceedings of the Dindigul Local Fund Board, dated 3rd October 1873, and requesting sanction to increase the pay of their Clerk from the beginning of next official year.

———

From the President of the Local Fund Boards, Madura, dated 14th October 1873, No. 126.

ABSTRACT.—Submitting, with certain remarks, the Local Fund Budgets of the Madura and Dindigul Circles for 1874-75.

———

From the Director of Public Instruction, dated 12th November 1873, No. 2,283.

ABSTRACT.—Remarking that the Budget Estimate for 1874-75 of the Madura Circle contains sufficient provision and that the appointment of another Inspecting Schoolmaster is necessary.

———

From the same Officer, dated 12th November 1873, No. 2,286.

ABSTRACT.—Stating that the provision for 1874-75 in the Budget Estimate for the Dindigul Circle is sufficient.

———

THE Budgets of the Madura and Dindigul Local Fund Circles for 1874-75 are submitted for the orders of Government.

MADURA CIRCLE.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The Local Fund assets of the year are estimated at Rupees 2,53,000, made up of the following items :—

	RS.
1. Balances	42,300
2. Allotments from General Revenue	53,000
3. Rates and Taxes	1,41,000
4. Contribution from Municipality	200
5. Endowments, etc.	14,800
6. Miscellaneous	1,700
Total...	2,53,000

3. The estimated balance of the Road Fund for the beginning of the current year was Rupees 50,000 ; the report for last year shows that it was really Rupees 48,357 more. Rs. 20,000 have been appropriated already, and the President seems to think Rupees 18,000 more will be wanted. This will leave Rupees 10,357, or, allowing for short expenditure, about Rupees 30,000. Thus the estimate is right though the figures given by the President in paragraph 4 of his letter are wrong.

4. The grant from Provincial Funds for roads in the current year is Rupees 36,850, and, as no instructions on the subject have been received from Government, the entry is repeated in the Budget under review. It is observed that under Rules XVI. and XX. the Budgets are to be prepared in September, the amount of grants from Provincial Funds, etc., having been previously communicated to Local Fund Boards by Government but up to the present time no reply has been received to Board's Proceedings, dated 12th August and 16th October 1873, Miscellaneous Nos. 5,072 and 7,037, respectively.

5. Rupees 420 less than in the current year is entered as the contribution payable by the Madura Municipality for Educational Inspection because the Local Fund will be relieved from all charge on account of Deputy Inspectors.

6. The sum of Rupees 1,900 against Hospitals and Dispensaries is made up of Rupees 1,500,* the contribution by the Zemindar of Ramnad for the dispensary at that place; Rupees 300, the contribution by the Manager of the Rameswaram Devastanam towards the support of the Paumben Dispensary; and Rupees 100, the sale-proceeds of medicines in the Ramnad and Shevagungah Dispensaries.

* *Vide* Proceedings of the Court of Wards, dated 28th April 1873, No. 660.

7. The receipts are—

	Rs.
Road Fund	1,76,250
Endowment Fund	21,700
General Fund	55,050
Total...	2,53,000

8. Statement I.-B., Expenditure.—The total proposed expenditure is Rupees 2,46,460, as follows :—

	Rs.
Grant I.	2,01,130
,, II.	16,650
,, III.	26,850
,, IV.	1,830
Total...	2,46,460

9. Grant I., Statement II., Road Fund Receipts and Expenditure.—A sum of Rupees 3,510 is allotted for the Petty Road Fund Establishment in the Circle. This amount exceeds the current year's grant by Rupees 360, two Clerks on Rupees 15 having been entertained in accordance with G. O., Financial Department, dated 18th June 1873, No. 857, for the two Local Fund Overseers.

10. The allotment for Public Works supervision, calculated at twenty-five per cent. on the expenditure in accordance with G. O., dated 14th June 1873, No. 841, 24th June 1873, No. 885, and 22nd September 1873, No. 1,355, should be Rupees 30,260.

11. The Road Fund share of the cost of General Management will be Rupees 1,480 and the Reserve should be Rupees 14,630.

12. The total Road Fund expenditure will thus be Rupees 1,72,240, leaving a balance of Rupees 4,010.

13. Statement II.-A., Part I., New Works.—The President is requested to expedite the submission of the estimates for the two dispensaries, which show an allotment of Rupees 8,000. One of these is to be erected at Trichuly, in the Ramnad Zemindari. The expediency of the project is shown in paragraph 24 of the President's letter, and the Board think it should be sanctioned. The other is to be established at Paumben, where there is now an Apothecary who gives "out-door" relief. In sanctioning the conversion of the old jail into a dispensary Government have by implication approved of this project.

Proceedings of the Madras Government, Financial Department,
7th April 1874.

14. Part II., Repairs.—The last item "Petty Repairs" under "Sanitary and Miscellaneous" contains a provision of Rupees 6,870, as follows :—

		Rs.
1.	For the repair of the Meloor Chuttrum	320
2.	Do. do. Kottampatty do.	550
3.	Do. repair of the tanks and wells	6,000
	Total...	6,870

The entry of the third item in this statement is out of place, and it should be shown against "Sanitary Establishment and Cleansing of Tanks and Wells" under Grant III. It should be expended by Other Agency so as to save the heavy charge for Public Works supervision.

15. In Parts I. and II. the old designation of roads in the Circle is abandoned, the new nomenclature sanctioned in Board's Proceedings, No. 941, dated 5th June 1873, having been adopted.

16. In Grant I. the following allotments will be altered in accordance with the remarks made above :—

	Rs.
Repairs, Sanitary and Miscellaneous	8,870
Public Works Establishment	34,480
Tools and Plant	1,380
Road Fund Reserve	14,630

17. The Grant I. is thus—

	Rs.
Road Fund	1,70,760
Endowment Fund	7,400
General Fund	13,860
Total...	1,92,020

18. Grant II., Education.—There are at present three Inspecting Schoolmasters on Rupees 25 each. The Circle Board propose to increase their number and raise their pay, as shows below. The President seems to have misunderstood their resolution and proposes to allot Rupees 2,190, whereas Rupees 2,130 will be enough :—

1	Inspecting Schoolmaster,	from Rupees	25 to Rupees	35.
1	do.	from ,,	25 to ,,	30.
1	do.	on ,,	25.	
1 new	do.	on ,,	25.	

The Director of Public Instruction considers the additional Inspecting Schoolmaster necessary. The sanction of Government is requested accordingly.

19. A sum of Rupees 6,460 is provided for Local Fund schools. No particulars of this outlay are given in Statements III. and III.-A., and no scheme is ready. The provision must accordingly be disallowed. When the scheme is ready it can be dealt with in a supplemental Budget.

20. The total of Grant II. is Rupees 10,130, payable from the General Fund.

21. Grant III., Sanitation, etc.—The Local Fund Board propose to continue the dispensaries at Ramnad and Shevagungah; to extend the "out-door" relief at Paumben, where there s an Assistant Apothecary partly paid by Government and partly by the Local Fund Board, by placing a dispensary under him; and to establish a new dispensary at Trichuly.

(1.) *Ramnad.*—Rupees 180 more has been provided for the Hospital Assistant, who is said to have been promoted in his department.

(2.) *Shevagungah.*—The Local Fund Board wish to raise the pay of the Hospital Assistant from Rupees 40 to Rupees 50. No reasons are given in their resolution on the subject, but the Revenue Board think their proposal should be accepted.

(3.) *Paumben.*—The Assistant Apothecary is now paid Rupees 150 a-month, of which Government pays half and the Local Fund Board half. When he is in independent charge of a dispensary he will be entitled to the regular allowance of Rupees 50 which the Surgeon-General has informed the Board is always granted in such cases ; but the Local Fund Board urge with reason that the dispensary being the sole charge an extra allowance ought not to be given on this account. The Rupees 50 will be instead of Rupees 30 which he now draws. His pay will thus be Rupees 170, and the Local Fund Board request that Government will continue to pay half. This request seems to be reasonable under the circumstances brought to the notice of Government when their Order of the 13th January 1873, No. 41, was passed. Sanction is requested for the remainder of the proposed establishment, viz. :—

	Rs.
1 Peon, at	8
1 Compounder, at	12
1 Male Ward Cooly, at	6
1 Female do. at	5
1 Toty and Sweeper, at	4

(4.) *Trichuly.*—Sanction is requested for—

	Rs.
1 Assistant Apothecary	75
1 Peon	6
1 Sweeper	3

22. It is observed that the Local Fund Board Budget provides for Hospital Assistants at Ramnad and Shevagungah. Government direct, in their Orders of the 17th September 1873, No. 960, and the 3rd December 1873, No. 1,246, that Assistant Apothecaries are to be substituted for these officers. The President will report what alteration should be made in the estimate on this account.

23. A sum of Rupees 3,720 is provided for Vaccine Establishment against Rupees 2,980 in the current year's Budget. The excess is owing to the increase in the number of Vaccinators which is sanctioned in G. O., Financial Department, dated 15th October 1873, No. 1,507.

24. In Statement IV. is shown Rupees 200 as the contribution to the Madura Municipality for sanitary arrangements during the Chittray festival, which forms a portion of the Rupees 500 entered against "Sanitary Establishments, etc.," under Grant III. The entry is out of place and is accordingly transferred to "Contributions, etc." under "(*h.*) Miscellaneous."

25. With reference to the remarks made in paragraph 14 *supra*, Rupees 6,000 are added to the sum of Rupees 300 provided for Sanitation, etc.

26. The increase in Choultry allotments is explained in paragraph 31 of the President's letter.

27. The total of Grant III. is—

	Rs.
Endowment Fund	11,630
General Fund	21,220
Total...	32,850

28. Grant IV., Miscellaneous.—The contribution for Controlling Establishments at the Presidency, which have lately been increased, will be Rupees 1,120.

(*h.*) The share of the cost of establishment in the Collector's office is Rupees 350.

29. The total of Grant IV. is Rupees 2,120.

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7th April 1874.

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

Receipts.	Rs.	Expenditure.	Rs.	Rs.
Road Fund	1,76,250	Grant I ... Road Fund	1,70,760	
Endowment Fund ...	21,700	Endowment Fund ...	7,400	
General Fund	55,050	General Fund	13,860	
				1,92,020
		Grant II ... General Fund ...	10,130	
				10,130
		Grant III... Endowment Fund ...	11,630	
		General Fund ...	21,220	
				32,850
		Grant IV... Road Fund	1,480	
		General Fund ...	640	
				2,120
				2,37,120
		General Reserve	...	5,150
		Balances.	Rs.	
		Road Fund	4,010	
		Endowment Fund	2,670	
		General Fund	4,040	
			...	10,720
Total...	2,53,000	Total...	...	2,53,000

DINDIGUL.

31. Statement I.-A.—Revenue and Receipts.—The total Local Fund assets of the year are estimated at Rupees 1,77,550, the details of which are given below :—

	Rs.
1. Balances	33,250
2. Allotments from General Revenue	55,070
3. Rates and Taxes	85,000
4. Contribution from the Dindigul Municipality ...	200
5. Endowments, etc.	3,260
6. Miscellaneous	770
Total...	1,77,550

32. The first item consists of Rupees 30,000 and Rupees 3,250, the balances of the Road and General Funds. The actual balance of the Road Fund at the beginning of the current year was Rupees 77,381. Even if the whole of the reserve is allotted for unforeseen works and ninety per cent. of allotments are expended there will be a remainder of Rupees 49,279. The estimate of Rupees 30,000 will be accepted ; but the President must devise means for utilizing any large surplus which may still be available for expenditure in the current year.

33. The Provincial grant for roads in this Circle is estimated at Rupees 44,970, the grant of the current year.

34. The cess on land is estimated at Rupees 79,000, which is Rupees 3,000 less than the sum estimated for the current year. This reduction, the President explains, has been made with reference to the jummahbundy of Fasli 1282.

35. A sum of Rupees 6,000 is entered against "Tolls," which is the upset price at which it is proposed to lease the toll at the Andypatty Pass.

G. O., Fin. Dept., dated 22nd September 1873, No. 1,352.

36. Rupees 200 is expected from the Dindigul Municipality for Educational Inspection. This sum is five times the current year's grant. The circumstances under which the increase is budgetted for should have been explained.

37. The receipts are—

	Rs.
Road Fund	1,41,740
Endowment Fund	6,510
General Fund	29,300
Total...	1,77,550

38. Statement I.-B., Expenditure.—The whole expenditure for the year from Local Funds is estimated at Rupees 1,72,560, which is distributed as follows :—

	Rs.
Grant I.	1,51,990
,, II.	6,500
,, III.	12,590
,, IV.	1,480
Total...	1,72,560

39. Grant I., Statement II., Road Fund, Receipts and Expenditure.—The Road Fund assets are estimated at Rupees 1,41,740 and the expenditure at Rupees 1,39,650.

40. The current year's grant is repeated for the Petty Establishment, the details of which are not given by the President as directed in paragraph 8 of the Board's Circular Memorandum, No. 1,231, dated 15th August 1873.

41. The cost of the Public Works supervision at twenty-five per cent. is Rupees 22,620.

42. The sum of Rupees 500 provided for Toll Establishment is struck out as the Government, in their Order, dated 22nd September 1873, No. 1,352, have sanctioned the renting out of the Andyapatty Toll.

43. The share of the cost of General Management chargeable to the Road Fund is Rupees 1,260.

44. The allotment for Tools and Plant is Rupees 1,010.

45. The reserve, at ten per cent. of the receipts, is Rupees 11,170.

46. The Road Fund expenditure will thus be Rs. 1,38,500, leaving a balance of Rs. 3,240.

47. Statement II.-A., Part I., New Works.—The second and third items in Statement II.-A., Part I., are newly proposed, and the President is requested to submit the estimates at an early date.

48. Under "Sanitary and Miscellaneous" provision is made for building a Dawk Bungalow at Ammenaikanur and two houses for Hospital Assistants. The bungalow must not be begun till the project has been approved and the estimate sanctioned, and the provision for the houses must be reconsidered with reference to the substitution of Assistant Apothecaries for Hospital Assistants.

49. Part II., Repairs.—The provision of Rupees 2,000 for the repair of tanks and wells has been removed to Grant III. so that it may be shown against the appropriate item "Sanitary Establishment and Cleansing of Tanks and Wells."

50. The following alterations have to be made in Grant I. :—

	Rs.
Repairs, Sanitary and Miscellaneous	2,800
Public Works Establishment	24,870
Toll Establishment	...
Tools and Plant	1,100
Road Fund Reserve	11,170

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51. The total of Grant I. is Rupees 1,48,580—

	Rs.
Road Fund	1,37,240
Endowment Fund	1,640
General Fund	9,700
Total...	1,48,580

52. Grant II., Education.—The total of this grant is Rupees 6,500. The Director of Public Instruction thinks the grant sufficient.

53. Grant III., Sanitation, etc.—This grant consists of—

	Rs.
1. Hospitals, etc.	4,150
2. Vaccination	3,170
3. Sanitary Establishments, etc.	500
4. Choultries	3,970
5. Miscellaneous	800
Total ...	12,590

54. The first of these items is the allotment for the dispensaries at the places noted in the margin. It is proposed on good grounds to raise the pay of the Compounder at the Pulni Dispensary from Rupees 7 to Rupees 8.

Periacolam, Pulni, and Uttamapalayam.

55. Against "Medicines and Surgical Apparatus" Rupees 1,570 is entered. This includes Rupees 370, the grant for medicines to the Rev. Mr. Chester's dispensary at Dindigul. This should be shown under (*g*.) "Contribution," and it is accordingly transferred and the entry of the amount in Statement IV.-A. struck out.

56. The provision of Rupees 500 for the "Sanitary Establishment and Cleansing of Tanks and Wells" is raised to Rupees 2,500 with reference to the remarks in paragraph 49 *supra*.

57. The marginally-noted Chuttrums and Urani Inams entered in Statements IV. and IV.-A. do not appear in the current year's Budget, nor are they found in the sanctioned list of Chuttrums transferred to the Dindigul Circle Board. The President is requested to explain how they came to be entered in the above statements.

Yemakalapuram Choultry.
Gunnier do.
Peekolam Urani Inam.
Kallikudi do.
Kovilangolam do.

58. The Circle Board propose to contribute Rupees 750 to the Rev. Mr. Chester's dispensary at Dindigul. Another sum of Rupees 370 allowed for medicines is entered as noticed in paragraph 55.

59. The total of Grant III. is Rupees 14,590—

	Rs.
Endowment Fund	3,970
General Fund	10,620
Total...	14,590

60. Grant IV., Miscellaneous.—The contribution for Controlling Establishment is Rupees 690 and the share of the cost of Collector's establishment is Rupees 250.

61. A sum of Rupees 450 is provided for the Local Fund establishment, which is 60 Rs. in excess of the current year's provision. The Circle Board, in the second letter recorded above, propose to raise the pay of their Clerk by Rupees 5 per mensem, from Rupees 25 to Rupees 30. This, the Board think, may be allowed.

62. Grant IV. is Rupees 1,580.

63. The General Reserve ought to be Rupees 2,930, but Rupees 2,160 is all that remains unallotted from the General Fund, and the Board think this will be sufficient.

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

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	1,41,740	Grant I. ...	Road Fund... ...	1,37,240	
Endowment Fund ...	6,510		Endowment Fund.	1,640	
General Fund	29,300		General Fund ...	9,700	
					1,48,580
		Grant II. ...	General Fund ...	6,500	
					6,500
		Grant III. ...	Endowment Fund.	3,970	
			General Fund ...	10,620	
					14,590
		Grant IV. ...	Road Fund... ...	1,260	
			General Fund ...	320	
					1,580
				...	1,71,250
		General Reserve			2,160
		Balances.	Rs.		
		Road Fund	3,240		
		Endowment Fund	900		
		General Fund			
				...	4,140
Total...	1,77,550		Total...	...	1,77,550

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 22. Proceedings of the Board of Revenue, dated 29th January 1874, No. 596 (Miscellaneous).

Read the following letter from W. McQUHAE, Esq., President of the Local Fund Boards, Madura, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Periacolam, 10th January 1874, No. 7:—

I have the honour to state that, in the Statement I.-B of the Budget of the Dindigul Circle for 1874-75, submitted with this office letter, dated 13th October last, No. 126, a sum of Rupees 750 is provided as contribution to the Rev. E. Chester's Dispensary at Dindigul, under Grant III. (G); but as the Local Fund Board have in their Proceedings, No. 123, 1873, raised the amount of the grant to Rupees 1,368, I request that the necessary alterations may be made in the Budget accordingly.

2. Funds will be available from the amount of building grant to be repaid by Mr. Chester.

EXTRACT from Proceedings of the Local Fund Board, Dindigul Circle, passed at a Meeting held on the 15th December 1873, No. 123.

The Board unanimously resolved to modify resolution 87 of the 26th August 1873, so far as the amount of grant to Dr. Chester's Dispensary is concerned, and instead of Rupees 750 to grant Rupees 1,368; and they request the President to forward this resolution to Government in order to

have the necessary modification made in the Budget. This resolution is passed on the understanding that Dr. Chester repay to the Board the sum already granted for building purposes, so that the institution may stand on a strictly private footing.

Submitted to Government with reference to Board's Proceedings, dated 12th December 1873, No. 2587.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 24. ORDER THEREON, 7th April 1874, No. 548.

MADURA.

The estimates of the Madura Local Fund Circle for the current year are compared below with those now submitted for 1874-75:—

Receipts.	1873-74. Rs.	1874-75. Rs.	Expenditure.	1873-74. Rs.	1874-75. Rs.
Balance	72,000	42,300	Grant I.—		
Allotment from General Revenue—			New Works	98,500	73,800
Provincial Funds ...	36,850	36,850	Repairs	66,860	64,120
Special Funds	12,500	16,150	Road Fund Reserve ...	16,220	14,630
Cess on Land	1,40,000	1,41,000	Other Items	48,030	39,470
Contribution from other Circles, &c.	620	200	Grant II.—		
Receipts from Endowments, &c.	14,060	14,800	Inspection	3,200	2,130
Miscellaneous	1,150	1,700	Grants in-aid	7,000	7,000
			Miscellaneous	750	1,000
			Grant III.—		
			Hospitals	6,920	10,760
			Vaccination	2,980	3,720
			Sanitary Establishments	6,000	6,300
			Other Items	12,430	12,070
			Grant IV.—		
			Establishment ...	1,830	2,120
			General Reserve ...	1,760	5,160
			Balance	4,700	10,720
Total ...	2,77,180	2,53,000	Total ...	2,77,180	2,53,000

2. The entry on account of the Provincial grant for roads will be allowed to stand subject to modification hereafter if necessary.

3. The employment of the additional Inspecting Schoolmaster is sanctioned, as recommended, and the Government approve the action of the Board of Revenue in striking out the provision for schools regarding which no scheme has been matured. The provision for Results Grants, Rupees 7,000, will probably suffice even if no Local Fund Schools be established within the year.

4. The proposals for the establishment of Dispensaries at Paumben and Trichuly are approved, and sanction accorded for the entertainment of the estab-

lishment specified in the Board's Proceedings. The Government believe that the practice of giving a "charge allowance" to Apothecaries in independent charge of Dispensaries originated from considerations other than those supposed by the Local Fund Board; but the attention of the Surgeon-General, Indian Medical Department, will be drawn to the remarks of the Board of Revenue in paragraph 21 of their Proceedings. In any case the Government will continue to pay half the salary. Recent orders render it unnecessary to consider the recommendation for an increase of pay to the Hospital Assistant at Shevagungah, and it is observed that the President has been called on to report the alteration which should be made in the estimate on account of the entertainment of more highly qualified medical subordinates. Probably passed Hospital Apprentices will answer the requirements of the places, in which case the provision for each should be Rupees 900. The provision for Public Bungalows must be reduced to Rupees 230, the amount sanctioned for the current year.

5. DINDIGUL.

Receipts.	1873-74.	1874-75.
	Rs.	Rs.
Balance brought forward.	23,270	33,250
Allotment from General Revenue—		
Provincial Funds ...	44,970	44,970
Special Funds	10,100	10,100
Cess on Land...	82,000	79,000
Tolls	6,000	6,000
Contribution from other Circles, &c...	40	200
Receipts from Endowments...	3,270	3,260
Miscellaneous	2,380	770
Total ...	1,72,030	1,77,550

Expenditure.	1873-74.	1874-75
	Rs.	Rs.
Grant I.—		
New Works	51,410	62,980
Repairs	48,670	46,690
Road Fund Reserve...	11,970	11,170
Other Items	28,780	27,740
Grant II.		
Inspection...	2,870	1,150
Grants-in-aid	6,450	5,150
Miscellaneous	1,500	200
Grant III.—		
Hospitals, &c.	3,890	3,780
Vaccination	3,230	3,170
Sanitary Establishment	1,500	2,500
Other Items	5,660	5,140
Grant IV.—		
Establishment	1,230	1,580
General Reserve	1,660	2,160
Balance...	3,210	4,140
Total ...	1,72,030	1,77,550

6. The Government observe with regret an increase of Rupees 10,000 in the estimated opening balance, and gather from paragraph 32 of the Board's Proceedings that the amount will not improbably be much larger. As in the case of the Madura Circle, the Provincial grant for roads is conditionally passed as entered.

7. The largely increased provision for new roads will not be interfered with pending receipt of the explanation promised in paragraph 41 of the President's report, and the instructions of the Board of Revenue are approved in the matter of the proposed construction of a Dâk Bungalow at Ammanaiknur. The allotment for medical subordinates for three dispensaries must be raised to Rupees 2,700. The

* Rupees 56,780 against Rupees 46,450.

Proceedings of the Madras Government, Financial Department,
7th April 1874.

proposed increase to the pay of the Compounder at the Pulni Dispensary is sanctioned. The increased allowance to the Rev. Mr. Chester's Dispensary, reported in the Board's letter forwarded with the Proceedings of the Board of Revenue, dated 29th January 1874, No. 596, is approved.

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

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of [1874] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

&c., &c.,

Dated April 7th.

Rcd.

Encl

G.O., 7th April 1874, No. 548.

APRIL.

Nos. 21—24.

Madura and Dindigul Circle.—The Budget Estimates of these Local Fund Circles for the year 1874-75, reviewed and passed.

please
reply to this
for me. My dear Sir, 18/4/74

Mr Stokes
Secretary
Board of Revenue

I am sure you will excuse me for writing a private letter on a matter of entirely a business character. But I wish to avoid, if possible, just now, writing officially to Government in regard to the Dispensary. Mr McPhee, the President of our Local Fund Board, Dindigal Circle, has written me that he had, on the 11th. of April, written for sanction to pay to the Dindigal Dispensary, the grant of Rs. 1308. a year, passed at a meeting of the L.F.B. Dindigal Circle, December 15th. 1873.

As I do not know whether he writes directly to Government, for sanction, or to the Revenue Board, I thought it would be well and safer to write to you as well as to Mr Grose. Embodied in this resolution of Dec. 15th., just referred to, was the request that the President forward it to Government for sanction. But it may be that the matter was overlooked and never

Dent up.

The new official year has commenced and on the first of May I should receive my first monthly allowance, according to the Resolution of Dec^r 15th, which was passed unanimously, and when the President, himself, was present.

The amount which I receive from the Dindigal Municipality also depends upon the amount of grant from the Local Fund Board.

My object in writing is to ask the great favor that this Sanction may be granted with as little delay as possible, without interference with your regular rules.

Again begging you to excuse me for the liberty I have taken, in writing to you

Yours faithfully

Edward Chester

To the
Hon^ble D. F. Carmichael

From
Revd E. Chester, M.D
Dindigul

Fin Rec 7 April/74
2 P.M.

Rejd with Fin 7 Apl
74 - No 546

17-4-74

Mr Sturrock

Put the order on
the Budget
(Dn)

Revenue Department

Miscellaneous № 596

Proceedings of the Board of Revenue.

dated 29th January 1874.

Read the following

№ 7

From

W. Mc Quhae Esqre,

President Local Fund Boards

Madura

To

J. Grose Esqre

Secretary to the Board of Revenue

Madras

Sir,

I have the honor to state that in the Statement I.B of the Budget of the Dindigul Circle for 1874-75 submitted with this office letter dated 13th October last № 126, a sum of Rs 750 is provided as contribution to the Reverend E. Chesters' Dispensary at Dindigul under

under Grant III (G.) but as the Local Fund Board have in their Proceedings* No 123/1873 raised the amount of the grant to Rs 1368, I request that the necessary alterations may be made in the Budget accordingly.

2. Funds will be available from the amount of building grant to be repaid by Mr Thoston.

I have &c

Madura
President's Office,
Camp, Periacolam
10th January 1874

(Signed) W. McLuhae
President.

* Copy enclosed

Submitted to Government with reference to Board's Proceedings dated 12th December 1873 No 2587.

(True Copy & Extract)

J Grote
Secretary

To, The Chief Secretary to Government &c.
with original Enclosure to be returned.

Financial Department

CEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue, dated 10th December 1873 No 2557. & 29th Jan 1874 No 546. Read Minutes by the Honble Member Revenue 7 April 74 No 528

Madura.

The estimates of the Madura District for the current year are compared below with those now submitted for 1874-75.

Minute by the Hon'ble R. Robertson 9th Feb 1874

In the Madura Circle there is an increase charge for Public Buildings which is the principal item

Subject to my Minutes of this date No 80 Rev. 12 Aug 1874 & 16th Oct. Nos 502 & 703 &c. Electric lamps supplied & Lt me Secretary Room

Receipts

237604-74 Fin Dept

Financial Dept.

1 Proceedings of the Board of Revenue - dated 10th December 1873 No 2557

Date 29th January 1874. Rec'd 7th April 1874 & Rec'd No. 546

Rs. 200

Rs. 200

Sanction to Grant from Local Fund Board, Madura, requesting that Contribution to Dispensary Provided in Budget for 1874/75 may be paid from Rs 750 to Rs 1368-

Receipts	1873-74	1874-75	Expenditure	1873-74	1874-75
Balance	42.000	42300	Grant I		
Allotment from General Revenues			New Works	9500	9350
Provincial Funds	36.850	36,850	Repairs	66860	64,130
Special Funds	12.500	16,150	Road Cess	16220	14,630
Cess on land	140.000	141.000	Other items	48030	39,470
Contributions from other Circles	620	200	Grant II		
			Inspection	3200	2130
Receipts from Endowments &c	14.060	14.800	Grants-in-aid	7000	7000
			Miscellaneous	750	1000
Miscellaneous	1150	1700	Grant III		
			Hospitals	6920	10760
			Vaccination	2980	3720
			Sanitary Establ	6000	6300
			Other items	12430	12070
			Grant IV		
			Establishment	1830	2120
			General reserve	1760	5160
			Balance	4700	19720
Total	277.180	253000	Total	277.180	253000

~~The Government~~
~~the anticipated opening~~
~~balance is satisfactory.~~
The entry on account of the provincial grant for roads will be allowed to stand subject to modification hereafter if

Fwd 12 Dec 73 — Encl. 10

Rud 18.1/73.

No 2376.

Received

DECEMBER.

No. 2,587.

Local Fund Budgets—of Madura and Dindigul Circles for 1874-75, reviewed and submitted to Government for orders.

Feb — 1873. Dept.

1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 12TH DECEMBER 1873, No. 2,587.

To the Chief Secretary to Government, Financial Department,
" the President of the Local Fund Boards, with original letters and budgets and a map.
" the Sanitary Commissioner.
" the Surgeon-General, Indian Medical Department.
" the Director of Public Instruction, Madura.

Exd. A. S. Rodgers.

Secretary.

Pro: 3rd February 1873 — No. 6-7.
— 18 June 1873 — — 137-38.
— 18 June 1873 — — 114-28. Gen. S.
— 24 June 1873 — — 169.
— 22 September 1873 — — 155-56.
— 15 January 1873 — — 32-37. Pub.
— 17 September 1873 — — 46-48. Pub.
3 December 1873 — — 11-12. Pub.
18 October 1873 — — 108-16.
22 September 1873 — — 149-50.

C27/1
R8/2
C4/2
C29/2
C6/2
B12/2

2113
1820
1823
B28

necessary.

The employment of the additional Inspecting school-master is sanctioned, as recommended, and the Government approve the action of the Board of Revenue in striking out the provision for schools regarding which no scheme has been matured. The provision for Results Grants, Rs 7000, will probably suffice even if no local fund schools be established within the year.

The proposals for the establishment of dispensaries at Bamba and Tuchuly are approved and sanction accorded for the entertainment of the establishment specified in the Board's Proceedings.

The employment for the whole amount of the entrusted receipts Rs 15,880 (Balance + Reserve) is hoped that, (after the warning stated) Board's first in respect of Delwara / Key, really Do they: in the world, but they are really willing to take it the scope of taxation for the people only Rs 15,880 more than they require.

But, admitting

The Government believe that the practice of giving a "charge allowance" to apothecaries in independent charge of Dispensaries originated from considerations other than those supposed by the Local Fund Board, but the attention of the Surgeon General, Indian Medical Department, will be drawn to the remarks of the Board of Revenue in para 21 of their proceedings. In any case, the Govt will continue to pay half the salary. Recent orders render it unnecessary to consider the recommendation for an increase of pay to the Hospital Assistant at Shevagungah, and it is observed that the President has been called on to report to the

Yes, the receipts & [illegible] as I consider [illegible] I think that the [illegible] per cent on the [illegible] (as Rs 5000) Rs a balance [illegible] sufficiently large and [illegible] Board [illegible] Revenue (unless shows [illegible] the [illegible] by 1874 [illegible] taxation [illegible] reduced [illegible] Revenue our Circular [illegible] last year [illegible] Balances will [illegible] a dead letter

Mal[illegible] ord[illegible]

is more active officer [illegible] of projects - Roads - Public Offices &c - which are [illegible] present unsupervised [illegible] single medical officer [illegible] The Superintendent is not [illegible] person more [illegible] the Hospitals [illegible]

alteration which should be made in the estimate on account of the entertainment of more highly qualified medical subordinates. Probably passed Hospital Apprentices will answer the requirements of the places in which case the provision for each should be Rupees. The provision for the Bungalows must be reduced to Rs 230 the amount sanctioned for the current year.

Dindigal

Receipts	1873-74	1874-75
Balance brought forward	23.270	33.250
Allotment from General revenues	44.970	
Provincial Funds	44.970	10.100
Special Funds	10.100	79.000
Cess on Land	82.000	6.000
Tolls	6.000	200
Contr. from Municipalities	40	
Receipts from endowments	3.270	3.260
Miscellaneous	2380	770
Total	172.030	177.550

Expenditure	1873-74	1874-75
Grant I		
New works	51410	62980
Repairs	48.670	46690
Road Establishment	11970	11170
other items	28780	27740
Grant II		
Inspection	2870	1150
Grants-in-aid	6450	5750
Miscellaneous	1500	200
Grant III		
Hospitals &c	3890	3780
Vaccination	3230	3170
Sanitary Establishment	1500	2500
other items	5660	5740
Grant IV		
Establishment	1230	1580
General reserve	1660	2160
Balances	3210	4140
Total	172.030	177.550

The

The Govt observe with regret an increase of Rs 10,000 in the estimated opening balance, and gather from para 32 of the Board's Proceedings that the amount will not improbably be much larger. As in the case of the Madura Circle the provincial grant for roads is conditionally passed as entered.

The largely increased provision for new roads will not be interfered with pending receipt of the explanation promised in para 41 of the President's report, and the instructions of the Board of Revenue are approved in the matter of the proposed construction of a Sanitarium bungalow at

× Rs 56,750 against Rs 46,450

Remarks Lord absolute Expenditure of Rs 5000 a Public Bungalow at Ammeruvalli Kanar & Rs 600 allowance the Bd said will not be

Remarks under agreement Salaries 11/2 WR Robinson

Subject to the above remarks the budget is passed as submitted

at Ammeruvalli Kanar. ~~The Govt observe that the Director of Public Instruction considers the provision for education to be insufficient.~~ The allotment for medical subordinates for three dispensaries must be raised to Rs 2700. The proposed increase to the pay of the compounder at the Bulsi dispensary is sanctioned. ~~The Govt~~ desire to have a full report of the circumstances under which it is proposed to reduce the allowance to the Revd Mr Chrostie's dispensary.

The Board's letter forwarded with the records of Rs 1,00,000 borrowed in January 1871 is approved

Enclosure in letter of reference to remarks on the Draft order reviewing the budgets of the Madura and Tinnevelly Local Fund Circles

Public Bungalows

The necessary instructions for a decrease of Rs 10 in the provision for Public Bungalows in the Madura circle has been inserted. In the Tinnevelly circle the provision is less by Rs 80 than in the current year.

Proceedings on the question of grants from provincial funds for 1902-03

The record of these proceedings merely refers to the former which has not returned from circulation. The grants in the budgets are being repeated for the present subject to adjustments, and it is submitted that any such alterations in these grants can be most satisfactorily made after all the budgets have been reviewed as the present plan.

Subject to the remarks of the Board of Revenue.

L.

C.R.

To
The Board of Revenue with 19 Enclos. returned
" Revenue Department
" President L.F. Board, Madura
" Accountant General
" Public Works Department
" Surgeon General Indian Med. Department
" Director of Pub. Instruction
" Sanitary Commissioner
" Pres. Muni. Commission, Madura

Returned 15/7

Balances if Revenue

Reserves & balances

I do not understand this as an answer to my note — What I complained of was that there was a total balance of Rs 15880 (10720 + 5160) on the Budget-side of the Budget

This (Appendix) is not the Reserve of "10 p.c. for maintenance of works" here and I find 10 p.c. on other

The practice of retaining a reserve of 10 per cent for emergent, incomplete and unforeseen works is one of long standing in the Public Works Department and is incorporated in the Local Fund Code as it is of general application. It is submitted that if any change is to be made a separate order may be prepared and this Code passed for in the meantime.

Road fund balances in addition to the reserve can be much easily reduced by making a smaller grant from provincial funds and this setting free same money for other circles which urgently require it. As above mentioned the re-distribution of the provincial grant can be best made after the budgets of all the circles have been prepared

any item which appears in the Budget.

What is meant is that when Local Fund Roads are bound by Rules to maintain a balance of 10 p.c. or other percentage of expenditure — I can see it does not in any way affect the Reservation of funds — and that, if Govt so desire such Rules can be abrogated by order. This does not affect the Financial Resolution

Govt. and it might also be decided at the same time with reference to the condition of the Presidency as a whole whether any alteration should be made in the rates of local taxation. So long as Local works can only be carried out by the aid of a grant from provincial funds it is submitted that there is room for doubt whether the local taxation is in excess of the requirements, when so the rates may be altered so as to meet the wishes of those desiring its reduction.

JL

Dr

that I have a certain amount
to expect reasonably should probably
show for a surplus of 10 per cent.

I suppose that the "10 pct. was reserved
for emergent repairs works" under
present the "Road Fund Reserve" should
now be Rs 14020. If so, it
is entirely distinct from the Balance
which I applied

in the Government
to this Fund remarks on the
unadjusted
balances of the
Local Funds in
the Madura District
and on each.
balances severally
I beg to explain
that, owing to the
circumstances
mentioned below
such balances to
a certain amount
of course - are es-
sential to the Fund

Safe working of
these Funds.
It must be re-
-membered that
the great bulk of
these Funds is de-
rived from a land
cess. which is from
its nature dependent
on Variations of
Season. In cir-
-cumstances these may
have the effect of
bringing the operations of this
Department - a com-
-plete standstill
of Land cess to be

from one to
Sequence - and
the Land - cess
will be after or
decreasing
receipts of income.
as will the pet
Revenue - Therefore
it is first to know
its income is then
diminished that
increased demand,
come upon the
Fund - owing to
the necessity of
providing labour for
the distribute to work-
-ing population -
Again there is no way

may in a best be
can increase on
the one. in the two
year - but not
such contingencies.
If Canara in
the case of Mysore:
the rupee
contributions. is
fixed by law as
the maximum
beside - the actual
rate is determined
before the commence
ment of holds for
every the year.
Again any reduction
must be large to
be felt. In Mysore
for instance the
case is estimated
at Rs 14,000 - and
is raised at the

Madura
&
Dindygal

rate of Canara in the Rupee of
assessment - His Lordship can
sides 2/- or Rs 5000 on account
on a decree. At the smallest coin
the case is a sic equivalent to
half a pertiny - now if in a decree
the case by this, the loss of revenue
on Rs 140.000, would be
Rs 11.500 - instead of only Rs 5000. The
gain to the landholder is too much
to be associated - a ryot paying 10 Rs
yearly - and he had thousands of these
would gain five pertiny per annum -
A ryot who pays 100 Rs is a substantial
hall holds yeoman - his gain would be
a shilling -

From long experience of the
working of these Funds I do not hesitate
to assert that no Fund is in a safe or

Items

The figures by which His Excellency reported consisted of

1/Rs 5160	General Fund Reserve big 10 per cent on Rs 51550 the General Fund receipts of the year
2/Rs 4010	Road Fund balance
3/Rs 2670	End.t Fund balance
4/Rs 4040	General Fund balance
15880	

1) is retained in accordance with Rule 19.

2) can be easily adjusted by reducing provincial grants for roads.

3) belongs to endowment funds and is independent of taxation.

4) owes its existence to the Rs of Revenue striking out allotments for an immature educational scheme and directing the submission of a supplemen-

salary scales can be given without a standing balance - a funded capital in fact - equal to 10% of the revenue. I advocate in calling Local Fund Bonds to spend them balances, under threat of reducing their current income.

In Madras the Govt have made a long loan in road with capital gradually allowed to accumulate but they borrow the charge for drainage & water which must now be met by borrowing from the State

Lapse 21/3 [illegible]

L.O.S 19.3.

tal budgets when
the scheme was complete.

The rule regarding
a General Fund Reserve
is not very strictly enforced
when the money is urgently
required for allotment.

In the Madura budget
as submitted by the Local
Board there was no General
balance and the Amounts
proposed as General Reserve
was only Rs 1120. Perhaps
the sum allotted for the
immature Educational
scheme ~~might~~ and shares
out of the Rd of Revenue
might be replaced as an
Educational allotment
& prevent its appropriation
to other objects. The Local Board
big voted 54 pedits submission
of their scheme so as to
utilize the sum within

the year.

In submitting the
previous memorandum it
was inferred from the amts of
the words (balance + Reserve)
that the Road fund as well
as the General Fund reserve
was allowed to.-

The papers relating
to public Bungalows have
been sent separately to the
Hon'ble Mr. Lisle.

J.S.

D 24

I do not understand how the
words referred to by Mr Colquhoun
by his letter of the 8th Instant
can be held consistently with
the Circular order of last year, dated
and I understand him to propose not to
[illegible] the balance
[illegible]
[illegible]
words Overlaid as objected in
that order were much larger
than those in question: - and if
[illegible]
Mr Colquhoun
were succeeded that amount, I
should not care so much to insist on my
objection -
I have therefore
suspended the 8th order.
But I wish to observe that I entirely
depend upon Mr Colquhoun in
so far as they appear to consider

with the instructions contained in that order.

c25/3.

Circular

Sent the S. O. Circular was issued,
and Sent Sheet 1. 2. Boards erected
& the necessary in keeping the
Corp annual balance - sheet.
and by no means separate
taxation. - Assessments
and which it is our duty
rigorously to enforce. Any proposal
to reverse the ruling of the
Circular S. O. would suspend
and the policy of which this
the indication, debenture & debenture
on & for less than a year
ago, - I shall oppose the
adjustment of my power - Assessments
from the people of the county,

local Boards & Local Acts, are needed
to be compelled to pay
taxes - and the facts show to
be used for the purpose
purpose stated. Assessments
Capital (as the Sheriff to be sure
proposes) that is taxes the payment
purchase for the benefit of
the next is not a proper object
for the imposition of local
taxation -

Jas

Mar 27/74

Govt. of 1874 Madras.

Financial

To
The Board of Revenue
Fea

Dated Apl. 7 } 1874, No. 548.
Recd.

Nos. 21. 24.

Madura & Dindigul Circles. The Budget Estt. of these L.J. Circles for the year 1874-75 reviewed & passed.